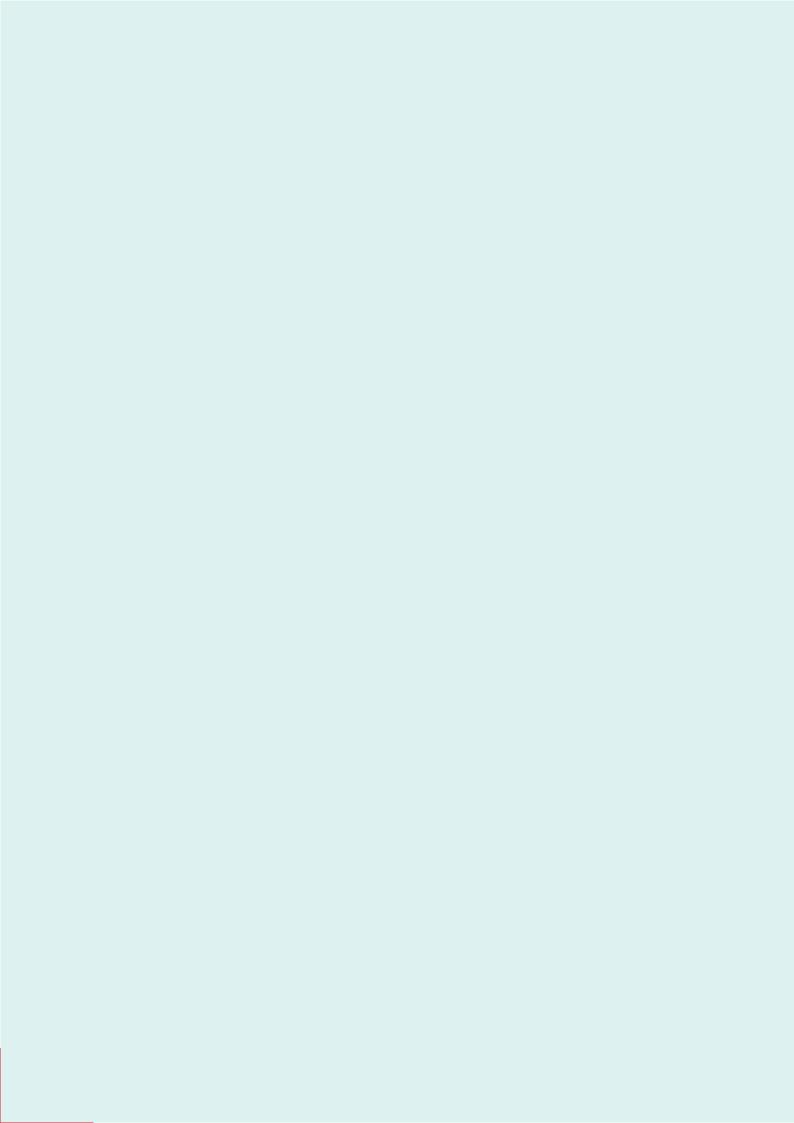
GENDER EQUALITY STRATEGY



Ministry of Finance (MoF) 2021-2026





Gender Equality Strategy Ministry of Finance (MoF) 2021-2026



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ACRONYMS AND ABBREVIATIONS

AU	African Union
BPA	Beijing Platform of Action
CEDAW	Convention on Elimination of All forms of Discrimination Against Women
ECMP	Expenditure Control and Management Programme
GAD	Gender Affairs Directorate
GDP	Gross Domestic Product
GES	Gender Equality Strategy
GEWE	Gender Equality and Women Empowerment
GRB	Gender -Responsive Budgeting
GTP	Growth and Transformation Plan
IFMIS	Integrated Financial Management and Information System
IMF	International Monetary Fund
M&E	Monitoring and Evaluation
MDG	Millennium Development Goal
MoF	Ministry of Finance
MoWCY	Ministry of Women Children and Youth
MoWIE	Ministry of Water, Irrigation and Energy
NAP - GE	National Action Plan on Gender Equality
ODA	Official Development Assistant
OECD -DAC	Organization for Economic Co-operation and Development-Development Assistance Committee
РВ	Programme Budget
PBS	Provision of Basic Services
PESTEL	Political, Economic, Social, Technological, Environmental and Legal
PFM	Public Finance Management
PPP	Public Private Partnership
SWOT	Strength Weakness Opportunities and Treats
SDGs	Sustainable Development Goals
VAT	Value Added Tax
UN WOMEN	United Nation Entity for Gender Equality and the Empowerment of Women
UN WOMEN ECO	Ethiopian Country Office

Contents

ACRONYMS AND ABBREVIATIONS	
MESSAGE FROM THE MINISTER	Ш
1. INTRODUCTION	1
1.1 Background	2
1.2 Objectives of the strategic plan	4
1.3 Scope of the strategy	5
1.4 Significance of the strategy	5
2.ORGANIZATIONAL BACKGROUND	7
2.1 Ministry of Finance (vision, mission, etc)	8
2.2 Women Children and Youth Affairs Directorate of MoF	9
2.3 Major performances of MoF over the last five years	9
3. COMMITMENTS, POLICY AND LEGAL FRAMEWORK	12
3.1 Relevant regional and international commitments on gender equality	13
3.2 National committments and legal frameworks	14
3.3 Gaps between commitments and achievements in gender equality	16
4. SITUATION ANALYSIS Assessment of internal and external environments	18
4.1 Country context and major development – national-level analysis	19
4.2 The situation of Ministry of Finance with regards to gender issues	22
5. SWOT, PESTEL AND STAKEHOLDER ANALYSES	24
5.1 SWOT and PESTEL analysis	25
5.2 Stakeholder analysis	30
6.THE GENDER EQUALITY STRATEGY: MAJOR PILLARS, EXPECTED OUTCOMES AND KEY INTERVENTIONS	35
6.1 Strategic pillars	36
6.2 Objectives/Expected outcomes and key interventions	38
7. Monitoring and Evaluation	49
8. Communication	
Annex Three: Operational definitions	55

MESSAGE FROM THE MINISTER

Greetings,

Gender equality is among the central policy objectives of the Government of Ethiopia, and its synergy with other priorities enhances policy effectiveness and accelerates progress towards inclusive and sustainable development. Gender-responsive financing system within the macroeconomic and public financial management framework plays a paramount role in creating gender equality and economic transformation.

As a Federal Ministry mandated to develop the national policy covering broad areas of fiscal policy, external resource mobilization, public-private partnership and public finance reform, the Ministry of Finance is keen to foster gender equality and women empowerment both within the organization and at the national level.

To unleash the true potential of women and bring gender equality at the center of the macro-economic planning, a structured medium-term strategy that is well-aligned with the National Ten-year Development Plan, the homegrown economic reforms, and the Ministry's Five-year Strategic Plan was required. I am excited to announce that the long and rigorous process of designing a gender equality strategy for the Ministry of Finance has come to fruition. This cross-cutting and integrated strategy will lay the foundation to ensure gender equality through public finance management, fiscal policy design and implementation, public-private partnership, and economic cooperation.

It has been a long established fact that the Government of Ethiopia has recognized gender equality as a matter of human rights, democracy and justice; and not a gift to women. Moreover, gender equality is a prerequisite for labour market growth, social welfare, inclusive and sustainable economic development.

The government is committed to promoting gender equality with a policy agenda that combats inhibitive gender roles and structures. Moreover, to advance gender equality in our society, we must allocate adequate resources to that end. As a government, we are now stepping up our ambition to make changes and achieve our goal of a gender-equal society in which girls and boys, women and men, are given the same power and opportunity to shape society and their own lives.

Consequently, the transformation of public finance and its management is an essential part of the Government's efforts to implement a gender transformative development agenda. In that regard, Public Finance and the budget process are of key importance in realizing the government policy, and it is therefore imperative that gender equality is taken into consideration when decisions are made about policy direction or distribution of resources.

Therefore, all units within the Ministry have to own all women empowerment and gender equality efforts as their principal task and closely work with the Women, Children and Youth Affairs directorate that plays the facilitator role.

Our renewed focus on gender budgeting will result in enhanced and more extensive gender equality analysis, more systematic use of statistics disaggregated by sex, and enhanced emphasis to ensure fair resource access by women and girls, among other things. We aim to ensure public finance and its managements will contribute to our gender equality objectives and create growth, sustainable development, and social justice.

I hope that this strategy will provide an opportunity for all actors to deliver their responsibility in more gender transformative manner. Investments in gender equality are investments in the future of the country. Half of the Nation's talent must have the opportunity to blossom.

Finally, I would like to thank everyone involved in the preparation of the strategy, particularly the Gender Directorate for leading the process to develop the Gender Equality Strategy. I also like to express my appreciation to the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) for providing the financial and technical support required.

Thank you.

H F Yasmin Wohabrebbi

Economic Cooperation, State Minister

Ministry of Finance (MoF)

O1. INTRODUCTION

1.1 Background

A gender-responsive financing system plays a crucial role in ensuring gender equality and economic transformation within the public financial management sector of Ethiopia. This is because gender equality is one of the key policy objectives whose synergy with other priorities enhances societal transformation. Accordingly, the government public financial management aims to improve the allocation of public resources towards policy priorities in a sustainable and transparent manner. That is why fiscal policy is considered as one of the major macro-economic policies in which a government uses its spending and taxation powers to monitor and influence the economy. The way government uses its spending and taxation power characterizes the type of government in a country. Most governments use this power to promote stable and sustainable growth while pursuing its income redistribution effect to reduce poverty while missing out on creating an equal and just society through ensuring gender equality. Fiscal policy, therefore, plays an important role in influencing the behaviour of the economy (MoF, 2018).

Hence, in addition to its function of promoting macro-economic stability, the fiscal policy in Ethiopia aims to promote sustainable, fast and inclusive economic development. However, as stated above what is missing in the description and analysis of Ethiopia's fiscal policy is the role of the policy in addressing gender inequality and the vicious poverty trap driven from such unjust.

It is widely recognized that gender equality is both a development goal in itself and a precondition to achieve development outcomes that a fiscal or any other policy type envisions. As such, a fiscal policy-like other economic policies-should consider gender equality as a matter of 'smart economics' as well as a human rights

issue. Eliminating gender inequalities can increase women's economic participation, boost economic growth, and improve health outcomes for women and children (Kolovich, 2018).

The last decades have witnessed vital progress in the development of global commitments towards gender equality and women's empowerment. Particularly, the 1995 Beijing Platform for Action endorsed measures to make government budgets more gender- responsive by calling for an integration of a gender perspective in budgetary decisions on policies and programmes as well as adequate financing for specific programmes to secure equality between women and men.

The drive to advocate for gender equality that focuses on government budgets has come from a concern that such budgets have not been designed and implemented in ways that promote gender equality. Despite a large body of evidence demonstrating that promotion of gender equality is "smart economics", public sector expenditures have not systematically addressed gender equality concerns, and hence they have- at best- stayed gender-neutral. Furthermore, developing and low-income countries like Ethiopian government are the biggest spender and allocator of finance for development. Gender-blind budgets can miss out on opportunities to use public spending to improve the position of women in the society. There has also been a concern that governments have not been supporting their gender-sensitive policies with funding that is necessary to implement them. On top of this, during expenditure cut-backs, the cuts happen to disproportionately fall on programmes of importance to women (Birchall and Fontana, 2015). Likewise, when there is tax restructuring, the burden is disproportionate; and this will regressively increase women's tax contribution through the introduction of sales taxes such as value-added tax (VAT)

In addition, in low-income countries like Ethiopia, tax structures are not neutral either; and they are often biased against the interests of women (Joshi, 2016). The bias might explicitly or implicitly arise from the tax structure itself, the amount of revenue earned, the involvement of women in tax collection, or the tax services payment point which could be other sources of such bias. For instance, there is an increasing concern revealed in the literature that the burden of VAT might fall disproportionately on women, on the general grounds that women are primarily responsible for household purchases. Unfortunately, both government and academia have done little if any in analyzing the impact of indirect taxes on women in Ethiopia. Systematic inequalities can be reduced by making public finance management, public expenditure management and public spending choices more gender-sensitive.

The fiscal spending policy can be finetuned to support broad-based initiatives as well as targeted gender equality-oriented interventions such as those designed to directly promote gender equality. Such programmes and interventions, among others, include funding programmes and initiatives that provide skills and equip women as well as marginalized groups that help them navigate economic and labour market challenges. Similarly, for programmes that seek to address historical gender-based discrimination and violence against women are of critical importance (Kaufman, et al, 2019). In addition, more public spending on sectors that disproportionally benefit women in areas such as access to drinking water, health care facility, and access to infrastructure like roads and utilities will create gender equality as well as economic prosperity.

The design and execution of a gendersensitive public expenditure approach contemplates the fact that women bear a disproportionate share of unpaid work and care- giving, ranging from water and fuel collection to housework, food preparation, and direct care of children, elderly and sick people. The greater burden of unpaid household activities faced by women results in fewer hours per week spent on working or farming than by men (IMF, 2018). Thus, public expenditure policy or a government finance system should be cognizant of such facts and needs to be designed in a manner that will address such distortions.

Ethiopia has declared its unequivocal commitment to the development of women with the announcement of the National Women Policy in 1993 and formulated the 1995 constitution that explicitly describes efforts to address challenges women face as well as commitments needed to ensure women's equal participation and benefits.

Ethiopia is also a signatory to several international as well as regional commitments such as the Beijing Platform of Action, CEDAW, and SDGs. Moreover, the AU strategy for Gender Equality and Women Empowerment, Solemn Declaration on Gender Equality in Africa, and the 1999 Dakar Platform for Action are some of the regional commitments Ethiopia is part of. The responsibility of financing aspects of such regional and international commitments of Gender Equality and Women's Empowerment (GEWE) lies with the Ministry of Finance. Hence, the Ministry needs to address this mandate through its fiscal policy, economic cooperation efforts and public financial management tools.

Ministry of finance is mandated to prepare and allocate budget, initiate external economic cooperation, mobilize external resources, and design and execute fiscal and other policies. Accordingly, for a gendersensitive fiscal policy that addresses the prevailing gender inequality, identification of strategic entry points and the development of a strategy that addresses the basic inequality issues of public finance through a structured as well as indicative gender strategy is instrumental. Therefore, as a

leading entity responsible for the fiscal policy, foreign economic cooperation and public finance management development of a well-established, SMART and indicative Gender Equality Strategy is essential to address the chronic gender disparity. In Ethiopia- just like many other low-income countries- development and execution of macro-economic, fiscal and other policies are so far gender-blind or genderneutral at the best. Being a ministry that has the biggest tool to influence gender equality in Ethiopia, its work to develop the Gender Equality Strategy is a step in the efforts towards creating better, fairer and more gender-sensitive policies that better serve the greater public in Ethiopia. Thus, development and integration of gendersensitive policies, strategies and detailed executions will serve the Ministry to better discharge its responsibilities effectively and successfully.

1.2 Objectives of the strategic plan

The overarching objective of the Gender Equality Strategy is to establish a framework that helps to ensure gender equality through transformation of public finance and its management, fiscal policy and its implementation, Public-Private Partnership (PPP), external resources mobilization, and economic cooperation in creating a prudent macro-economy. Overall, the strategy aims to ensure that women and men benefit equally from the designed and enacted fiscal policies, reforms and government spending. The strategy will guide the overall approach used to mainstream gender in policy making as well as in the day-to-day execution of the Ministry's activities.

Therefore, specifically the Strategy intends to:

 make efforts that will help to systematically review how women benefit from public sector expenditures,

- serve as a means through which budget ensures equality of access to public sectorexpenditures and achieve the gender related commitments made,
- enable women in Ethiopia to benefit from cooperation agreements,
- mainstream gender in external resource mobilization and ensure women's equal benefits and create an articulated policy making and execution system,
- ensure that the fiscal policy development, its research undertaking and execution processes are gender-responsive, and
- create a gender-responsive monitoring and evaluation system in the finance sector to ensure 'smart economics'

1.3 Scope of the strategy

The Gender Equality Strategy (GES) intends to ensure women's equal participation and benefit gained from every policy and intervention made by the MoF and its affiliate entities. The scope of the strategy for the Ministry encompasses a geographic coverage in the use and applicability of the strategy, a time horizon of the strategy, and a sectoral coverage. Accordingly, the strategy will be carried out at federal levels to address key issues and the mandates of Ministry that is drawn from the Ethiopian Constitution as well as that which it has been conferred by the Parliament. These mandates include overseeing, monitoring and assisting on matters of finance, allocating budget, mobilizing external resources to the finance development, formulating a fiscal policy and its management strategy, administering public resources at federal and local levels. The criteria used to identify key stakeholders for the Gender

Equality Strategy are having shares in the budget allocation, direct benefits to economic growth, a priority in the national development plan, a working relationship with the directorate, mandate of the ministry, potentials for future engagement and so on. The strategy will be aligned with the national development vision, with a tenyear indicative plan and a five-year strategic plan of the Ministry. Hence, the time limit of the strategy is five years.

1.4 Significance of the strategy

Macro-economic policy deals with an economic aggregate that typically makes no reference to gender. Often such policies are assumed to be gender-neutral; however. policies broad-based includina monetary or trade policies have different impacts on women and men. These policies have significance in gender equality because they shape the overall economic environment for realising women's rights by affecting opportunities for paid employment, resources for policies aimed at reducing inequalities, and the demand for women's unpaid labour. Macro-economic decisions may also bring about economic crises, with women and men bearing different costs of negative shocks (UNWOMEN, 2016)

Gender budgeting allows fiscal authorities to ensure that tax and spending policies and/or public financial management instruments address gender inequality and leads to advancement of women in areas such as education, health, and economic empowerment (Budlender and Hewitt, 2003; Budlender and Sharp, 1998; Elson, 2003; Kolovich, 2018; Stotsky, 2006, 2016; IMF, 2017, 2018).

Hence, mainstreaming gender into the fiscal policy and government public finance management system, including its resource mobilization (both domestic and external), ensures the creation of a prudent macroeconomic system and enhances women's participation thereby enabling them to have

their share of the benefits

Being a central ministry that is responsible for preparing and administering budget, mobilizing resources, designing policv. managing public finance of the country, and developing a policy and strategy that is gender-responsive the role played by the MoF is critical in creating a just society in Ethiopia. At present, Ethiopia is on the verge of planning and executing a massive economic reform. It is also in a new phase of a long-term development plan named 'Homegrown Economic Reform' and designed a ten-year indicative plan. The Ministry is a leader in the former and an active part-taker in the later of the two plans. More-than ever, Ethiopia is currently pursuing a joint development approach where government and the private sector work in tandem, the private sector becoming the real engine of growth and development. However, the Public- Private Participation (PPP) efforts and the policy and its implementation initiatives are found to be quiet on matters of gender with few devised mechanisms to ensure women's interests and benefits, as observed in both the ongoing and upcoming PPP arrangements. The homegrown reform agenda - like many other macro-economic and structural reform programmes - is also oblivious to gender issues. The development of a Gender Equality Strategy for the MoF will therefore identify entry points for gender equality and an effective participation of women and girls as well as men and boys so as to reduce gender disparity at a macro level.

Furthermore, the development of the strategy will help in mainstreaming gender on the broader public finance and its management, fiscal policy and its implementation. It will also help to integrate gender in the home-grown economic reform and enable it to be constituted as a standalone as well as mainstreamed pillar in the Ministry's upcoming strategy and the ten-year indicative plan.

02. ORGANIZATIONAL BACKGROUND

2.1 Ministry of Finance (vision, mission, etc)

Ethiopia has been pursuing pro-poor policies, implementing development plans and programmes to escape poverty and achieve sustainable development goals and match with global practices and successes. However, the global dynamics is frequently changing and efforts to grasp such development opportunities are fluid. Accordingly, adjusting oneself to dynamic situations, constant improvement and vigilance of the dynamic world around is of paramount importance for the nation to benefit from the global development and the Ministry happens to be at the center of the development quest. As such, the MoF as a central ministry that steers national development and public finance is responsible for making changes that can push the public finance and development efforts of the nation forward.

With this notion, the Ministry has refined its vision and mandate and is striving to realize its aim of becoming 'a champion Federal Public Service Ministry in Excellence and Delivery'. With the vision of becoming a center for excellence and delivery, the Ministry has tasked itself with the following key missions:

- Institution building,
- Having a strong fiscal policy,
- Establishing a robust public finance management system, and
- Carrying out efficient external resource mobilisation, and partnerships that are in tandem with its mandate.

More specifically, the Ministry has been mandated to:

- initiate economic cooperation policies that particularly serve as a basis for taxes and duties and follow up their proper implementations;
- establish a system of budgeting, accounting disbursement and internal auditing for the federal government and follow up their implementations;
- ensure the harmonization of systems of budgeting, accounting, disbursement and internal auditing established at both federal and regional government levels;
- prepare a federal government budget and make disbursements in accordance with the approved budget and evaluate the performance of the budget;
- establish a system of procurement and property administration for the federal government and supervise its implementation;
- mobilize, negotiate and sign foreign development assistance agreements and loans and follow up their implementations;
- manage and coordinate the bilateral economic cooperation with international and regional organizations to facilitate economic cooperation;
- follow up the impact of such economic cooperation on the performance of the county's economy; and
- serve as the depository and safeguarding body of the federal government shares, negotiable and non-negotiable instruments and other similar financial assets.

2.2 Women Children and Youth Affairs Directorate of MoF

The mandate and responsibility of the Women Children and Youth Affairs directorate emanate from the mandate conferred on the Ministry to manage the national financial system and ensure women's equal benefitting from macro-economic policies and interventions. Accordingly, the specific mandates of the directorate are well aligned to the overall mandates of the Ministry, although significant efforts are required to materialise the benefits and ensure that women are really benefitting from all interventions and policies design by the Ministry. These specific mandates of the directorate among other include reviewing gender responsiveness the policies, development strategies, programmes, regulations and guidelines of the economic sector and reviewing other sector's policies, development strategies, programmes, regulations and guidelines as regards to their responsiveness to gender. The directorate is also responsible for evaluating the impact and achievements gained from the implementation of the GRB and capacity building efforts exerted to mainstream the GRB guideline. Providing gender trainings (GRB trainings) to various stakeholders including sector ministries, households of people's representatives, and regional bureaus is the other main mandate and responsibility of the directorate which is aimed at ensuring gender equality in the sector as well as the directorate.

Budget is a key instrument to ensure women share equal benefits from government policies and interventions. One of the instruments to do this is to effectively engage with units responsible for the formulation and administration of budget.

Due to this, the directorate has the mandate of reviewing budget request documents, attending budget related discussions and forwarding its comments on the proposed budget requests. The directorate as its part of reviewing has also the mandate of monitoring the PBS programme as regards to its responsiveness to gender. Coordination and collaboration are crucial for the directorate, and as such the directorate has the responsibility of forming coalitions and networks with women and youth entities to better ensure women's equal benefitting in the economic sector. With the aim of unleashing the potential of women, the directorate - in collaboration with the responsible department - has the responsibility to organize educational and capacity building training sessions for women employees of the institutions. It is also responsible for organizing the organisation's employee profile using sexdisaggregated data and conducting an assessment of the economic and social status of women.

2.3 Major performances of MoF over the last five years

Ethiopia has been on a remarkable development trajectory over the last fifteen years. The role played by the MoF in such a consistently fast and broadbased economic growth is undisputed. Over the last five years, the Ministry has enabled the realisation of remarkable achievements both at the economic and social development fronts. In its strong commitments and efforts to fulfilling its mandates and responsibilities, the Ministry was able to boost the national development through an increase in government revenue which resulted in an average government revenue rise of 19.3 percent in the last five

vears. Indeed, the Ministry tried its label best to improve the tax revenue collection which enabled it to increase government revenue over the last decade or so. Despite such efforts and promising changes the tax to GDP ratio of the country has failed to increase stagnating at 12 percent over long courses of time and even declining further over the last few years. Such low rates are even below the regional (Sub-Saharan Africa) average that stood at 15%, according to a World Bank report. The Federal Government expenditure for economic and social infrastructure programmes like education, health, water, agriculture and road has recorded an annual average growth rate of 22 percent.

The Ministry was able to realise the ambition of covering all recurrent expenditures from domestic sources while covering a significant portion of capital expenditure. Expenditure Management Control Programme (EMCP) was implemented on budget preparation and administration, disbursement, accounting, internal and external auditing, financial reporting and supporting the financial sector with modern information technology systems such as the implementation of an Integrated Financial management System (IFMIS) across Federal Public bodies. Moreover, based on the government direction, the Ministry has been working on strong diplomacy to reduce debt burden, halting of primary commercial debt temporarily as well as negotiating with lenders so as to postpone the grace period (e.g. with the Government of China) for the repayment of loans.

The Ministry has implemented several projects to create job opportunities that are linked with agriculture and manufacturing sectors, and it has made export earnings from manufacturing industries so as to cover import expenses. In addition to internal sources, resources from bilateral

and multilateral institutions and other development partners were mobilized to support the development projects through loan, assistance (financial and technical), trade and investment. Further, the Ministry has identified gaps in the implementation of Public- Private Partnership (PPP) so as to unleash its potential of achieving economic transformation. For this, it has provided various capacity building training sessions to the organization's top management and its staffs.

Abiding by the government's direction as well as the proclamation supporting the implementation to construct day-care centers in government institutions, the Ministry has finalised the construction of the centers. On the other hand, there was an experience-sharing programme with the IMF mission on gender and macroeconomy related issues. The mission also had a capacity building component in which training and modeling exercises were offered to participants from the Ministry and other line ministries. Based on the experience sharing, an agreement was reached with IMF on the provision of technical assistance for gender and macro-economic endeavours. The Ministry also involved two sectors (Ministry Of Agriculture and Federal Urban Job Creation and Food Security Agency) for pilot testing a gender budgeting tracking tool. Besides, the Ministry is working on the empowerment of women and youth by providing capacity building training on assertiveness and gender mainstreaming to 119 female and 11 male staff.

Moreover, on key issues related to women empowerment and equality in the public finance domain, the Ministry has designed a four-year strategic plan and started to address economic and social development agendas on issues which, among others, include:

- A PFM strategy which uses sexdisaggregated data to ensure equal benefits of women and men, A good start of incorporating gender in programme budgeting,
- Establishing a monitoring and evaluation system to track the achievement of designed targets,
- Starting to provide information on budget, expenditure and other basic services to the society through different mechanisms,
- Basic infrastructure (education, health, electricity, and water) development policies that have been formulated and implemented over the last years, and
- Designing a public finance management strategy that ensures transparency, accountability, resultorientedness, and justice.

O3. COMMITMENTS, POLICY AND LEGAL FRAMEWORK

3.1 Relevant regional and international commitments on gender equality

Globally, a move towards gender equality and women empowerment in all its forms was officially recognized and became fundamental after the 1992 Rio Declaration on Environment and Development. Principle 20 of the declaration stipulated women's full participation as an essential element achieve sustainable development. Similarly, the 1995 Beijing Declaration and Platform for Action calls for governments to integrate gender concerns into policies and programmes, which include the allocation of resources for programmes which would otherwise benefit women disproportionately. Other such international conventions include the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) which was adopted by the United Nations in 1979. This convention was ratified by many countries and was subsequently put into effect in 1981.The convention emphasises that gender inequality is a result of discrimination against women and calls for governments to take practical steps in addressing it.

The other relevant international commitment is the 1993 UN Declaration on the Elimination of Violence against Women. It is the first international human rights law that explicitly addresses the issue of violence against women. Likewise, Cairo Declaration on Population and Development is a significant milestone in acknowledging gender equality and empowerment as essential elements towards eradicating poverty, stabilizing population growth and achieving sustainable development. Moreover, the Millennium Development Goals are other pertinent international commitments that address the gender gap and devise mechanisms to address them. In fact, the MDGs are the most comprehensive development plans

which consolidated most of the previous international commitments into a single set of core targets and benchmarks. Currently Sustainable Development Goals (SDGs) have also included women empowerment in their agenda, enshrining it in the principle of 'leaving no one behind'. That is why gender equality is regarded as one of the fundamental principles of SDG 2030, with a clear target set to halt discrimination against women and girls (SDG #5).

Regionally several decisions, protocols, commitments and action plans have been designed and implemented to ensure gender equality and eradicate all forms of discrimination against women. One of these is the African Charter on Human and People's Rights on the Rights of Women in Africa, better known as the Maputo Protocol. With the aim of guaranteeing women's choices in all key areas, the Protocol is the main legal instrument for the protection of the rights of women and girls in Africa. There is also what is called , the 'Solemn Declaration on Gender Equality in Africa', which was adopted by the AU assembly in 2004 calls for the member states for continued effort towards achieving gender equality and the need for a renewed commitment to achieve the various national, regional and international protocols towards gender equality.

In addition to the Maputo Protocol and the 2004 Solemn Declaration, several regional commitments were made towards gender equality. Notable ones here include the Dakar Platform for Action (1994), the African Plan of Action to Accelerate the Implementation of the Dakar and Beijing Platforms for Action for the Advancement of Women (1999), the Protocol to the African Charter on Human and Peoples' rights on the Rights of Women in Africa (2003), and the Seventh African Regional Conference on Women (2004). Ethiopia is a signatory to all these key international and regional conventions and commitments.

3.2 National committments and legal frameworks

The Ethiopian Government has demonstrated its commitment to tackle gender inequalities and thereby enhance women's empowerment through various public policies and strategies. Apart from signing various international and regional conventions and declarations, such as the Beijing Platform of Action, CEDAW, the Cairo Declaration on Population and Development, Millennium Development Goals (MDGs) and the Sustainable Development Goals (SDGs); the country has promulgated and implemented several national policies, laws, regulations and action plans towards gender equality. In this regard, the following policies and strategies are worth mentioning.

The 1993 National Policy on Women: The first national policy of women was developed in 1993 aiming at addressing gender equality and women's participation in economic, social and political arenas. The policy outlines the Government's commitment to ensure the full participation of all members of the society in all development sectors in a holistic and integrated manner.

The 1995 Ethiopian Constitution: The promulgation of the 1995 Ethiopian Constitution was a major milestone in providing a legal ground for gender equality in Ethiopia. Article 25 of the Constitution states, "All persons are equal before the law and are entitled without any discrimination to the equal protection of the law". The Constitution stipulates that women should have equal rights in property ownership and access to various opportunities such as employment and maternity leave. It heralded far-reaching policies and legal reforms aimed at advancing gender equality and women's empowerment in the country. Following the Constitution, several federal and regional laws were ratified with the explicit recognition of gender equality and women's rights; including the revised Labour Legislation (2005), the Civil Servants Proclamation (2007), and the Family Code (2000).

Sectoral Policies: In addition to national level policies and laws, a number of sectoral policies and regulations were devised with the aim of ensuring gender equality in the respective sectoral interventions. Some of these include: the National Population Policy (1993), the Health Policy (1993), the Educational and Training Policy (1994), the Agriculture and Rural Development Policy and Strategies (1994), the Development and Social Welfare Policy (1996), the Industrial Development strategy (2002), the National Action Plan for Gender Equality (2006), the Development and change Package for Ethiopian Women and specifically for pastoralist women (respectively in 2006 and 2010), the National Employment Policy and Strategy (2009), the National Social Protection Policy (2012), the National Integrated Land Use Policy and Land Use Plan (2015), the Financial Inclusion Strategy (2017), and various macro-economic and fiscal policies including the recent homegrown economic reform programme.

In addition to the various sectoral policies and strategies, gender issues and women empowerment are also manifested in the integration of the National Action Plan on Gender Equality (NAP-GE) into the Plan for Accelerated and Sustained Development to End Poverty (PASDEP), the two Growth and Transformation Plans (GTP I& II), and the current ten-year perspective plan which is named as 'Pathway to Prosperity'. NAP-GE tried to address poverty through, among others, access to agricultural land. employment opportunities, agricultural inputs and extension services, improved crop production and animal husbandry (Sosena and Tsehai, 2008).

Out of the 12 critical areas of concern of the BPA on the NAP-GE, Ethiopia has preferred seven priority areas that need due attention

to ensure gender equitable development. These include:

- a. Poverty elimination and economic empowerment of women and girls,
- b. Education and training of women and girls,
- c. Reproductive rights, health and overcoming HIV/AIDS,
- d. Human rights and eliminating violence against women and girls,
- e. Empowering women in decision making,
- f. Women and the environment, and
- g. Institutional mechanisms for the advancement of women

Participation, accountability and genderresponsive Institutions:

- Participation of women in political and public life and decision-making
- Women in the media
- Gender- responsive budgeting

The identified critical areas of NAP-GE were, however, muted when it comes to mainstreaming gender in public finance management, external resource mobilization and fiscal policy. Although fiscal policy and public finance administrations were genderneutral on their design during, reforms made on legislations such as proclamations and regulations are becoming more genderresponsive. For instance, the Government has integrated a Gender-Responsive Budgeting (GRB) in the programme

budgeting process through the adoption of the financial administration proclamation of 2016. The Proclamation requires sectors to integrate gender perspectives into the preparation of budget programmes in order to enhance the participation and benefit of women from the economy. The Ministry of Finance has already developed and launched guidelines for Gender-Responsive Budgeting (GRB) that facilitate the efforts to increase and track national planning and budget allocations related to achieving GEWE. The Proclamation of executive organs of the Government further states that institutions should integrate gender issues according to their powers and duties.

Gender budgeting initiatives seek to integrate gender-related goals into fiscal policies and administrations as a means to achieve gender equality and promote women's development (IMF, 2016). With this notion, the Government of Ethiopia has introduced the concepts and processes of mainstreaming gender within national development programmes and GRB in all government ministries. These efforts reflect the considerable improvements that the Government has made in public financing addressing gender inequality issues in the last decade or so. To support the smooth implementation and operation of the mainstreaming of GRB, the Ministry of Finance further published National Gender-Responsive Budgeting Guidelines English and Amharic that contain examples of GRB tools and gender indicators in different sectors. To make external resource mobilization effort more gendersensitive and responsive, the Ministry has, jointly with UN women ECO, developed a detailed external resource mobilization manual entitled, "Manual on Gender and Aid Fffectiveness"

3.3 Gaps between commitments and achievements in gender equality

undeniable that remarkable commitments have been made in the last few decades to ensure gender equality and empower women in economic, social and political arenas. According to a report by the World Bank in 2019, about 275 reforms were made by 132 countries aiming at ensuring gender equality, women's empowerment and economic inclusion. A close scrutiny of the achievements, however, portrayed that despite the proliferation of global, regional and national commitments towards gender equality and the resultant impressive results; still a lot of work needs to be done to close the gender gap in practical terms. Several assessments at global, regional and national levels showed that women still have lower levels of human capital. economic and political participations compared to their male counterparts. In this regard, most of the national level policies and strategies, particularly in low-income countries are found to be gender-blind or gender-neutral at best.

The Global Gender Gap Report measures a country's progress towards gender parity using four dimensions:

- Economic participation and opportunity,
- ii. Educational attainment,
- iii. Health and survival, and
- iv. Political empowerment.

The 2020 Gender Gap Report revealed that gender parity will not be attained for 99.5 years from now: 'None of us will see gender parity in our lifetimes, and nor likely will many of our children'.

Practically, narrowing the gap between commitments and achievements requires a retrospective assessment of implementation modalities as well as introspective consideration of what should be maintained, improved or completely altered in the process of implementation. In this regard, more efforts are required to improve women's human capital, their inclusion in economic and business opportunities, as well as elevating them to high level decision-making and political representations. This, in turn, requires deepening existing commitments, sticking to quantifiable results and having genderplanning, gender-responsive budgeting, effective monitoring of results and institutional accountability through system-based approach.

Accordingly, within the macro-economic arena and the mandate of the MoF several policies and strategies that have been designed and implemented happen to be non- gender-responsive. These include the fiscal policy, the PPP policy and the tax strategy which do not lay the foundation for including and analyzing gender dimensions. Similarly, the units responsible for the design and execution of the above stated policies are yet to follow 'smart economics'. In addition, the allocation and management of federal budget needs more effort and work to be gender-responsive. For instance, the budget call circular is very lean in informing and guiding line ministries (public bodies) to submit their budget in a gender-responsive manner and ensure gender equality and women's empowerment. Ethiopia has not

practiced the development of a budget statement that is gender-responsive.

In this regard, experiences of countries such as Rwanda and Uganda can help in transforming Ethiopia's budget allocation and administration to ensure women's equal participation and benefitting from national resource allocation and management. However, the federal government budget preparation and administration—which is the essential entry point and component

of the Ministry in ensuring gender equality in the public finance sector— does not yet have the tools and resources that enables and ensures gender equality. The recent innovative and forward-looking Public Financial Management Strategy of the Ministry is also silent about the means needed to ensure gender equality in the sector. Similarly, the channels as well as the mechanisms to incorporate and link the strategy with the other cross-cutting agendas are also loose.

SITUATION ANALYSIS Assessment of internal and external environments

4.1 Country context and major development – national-level analysis

Tracing back to ancient civilization, one can argue that Ethiopia was a pioneer in having women with political and economic leadership roles. However, such impressive historical feats are not reflected in the current roles of women in leadership and decision-making positions. Due to accrued sidelining of women by ignoring their interests, Ethiopia has suffered a lot and failed to collect the dividends of ensuring gender equality in all political, economic, social and cultural domains. To correct such mismanagement and ensure gender equality, the 1995 Constitution has clearly demonstrated its commitment by dedicating an article that provides for ensuring the equality of women in all spheres and eradicates all forms of discrimination against them. The Ethiopian Constitution stipulates equal rights to women and men in all domains including the right to equal employment and the right to acquire, administer, control, use and transfer property.

On the basis of such constitutional provision, several policies and strategies have been formulated and executed to unleash the potentials of Ethiopian women in the 21st century. Ethiopia issued the National Women Policy and guaranteed equal rights for both women and men in the Constitution some three decades ago. Discrimination against women is also labeled unlawful in the labour proclamation 377/2003¹. Further,

the Civil Service ProclamationNo.262/2002 also provides for equal employment opportunities for both women and men. Indeed, the federal family code and the Ethiopian penal code criminalized early marriage, domestic violence and harmful traditions ²

Both the Constitution and national policies are congruent with international conventions and agreements. Ethiopia has ratified several international and regional conventions on gender equality and women's rights including CEDAW, the Beijing Platform of Action, and the African Charter on Human and people rights. However, gender disparities still persist all around the country.

It is undeniable that in the last two and half decades, gender equality and empowerment promotion have received better attention in Ethiopia. Particularly over the last two years, the Ethiopian Government has shown a political commitment in reducing gender disparity at the top government position, as 50% of the top ministerial positions have been held by women. In the Parliament, too, women have taken up 38% of the seats. However, women are underrepresented in politics at lower administration levels, and regardless of the current political move, Ethiopia ranked 125 out of 162 countries on the 2019 UN gender equality index.

Several efforts have been made at top management, sectoral ministries and federal levels on addressing gender equality issues. For instance, training on gender-responsive budgeting (GRB) was provided to almost all federal sectors. However, the

^{1.} FDRE(1994). Constitution. Addis Ababa, Berhanena SelamPrinting Enterprise.

FDRE. (1994). National educational and training policy. Policy report, Addis Ababa, Ethiopia

impact of the training and its subsequent implementation are limited only at the federal level. Despite the existence of the gender directorate as part of organizational structure in sectoral ministries, gender equality and mainstreaming are fully integrated in their annual plan and budget and daily working situations and environments. On top of that, the structural organization, staffing and office political environment are not consistent across the sectors. This has limited the capacity of the gender directorate to properly review and evaluate sectors' plans and reports and provide constructive feedback and feasible recommendations. In most government organizations, the data are not arranged in a sex-disaggregated way the sector development intervention also needs to work on making data arranged in a sexdisaggregated manner.

Almost in all sectoral ministries, the top management is found to be better in taking initiatives that help to address gender issues although there is still much room for improvement. On the other hand, lack of awareness and inadequate attention paid to gender issues are widely observed in the majority of the sectoral middle-level management and the broader staff. Some ministries, for instance, the Ministry of Agriculture clearly states that ensuring gender equality and its mainstreaming is one of the pillars of its strategic plan and budgeting. Health, agriculture and education are the leading sectors that are performing better on gender equality, empowerment and mainstreaming in their sectoral plans and their executions. Sectors such as trade and industry, urban food security and job creation have encouraging foundation put in place, although they lack technical and human capacity to ensure gender equality and women empowerment.

In general, according to the key informant interviews conducted with various stakeholders the gender equality and

gender mainstreaming practices as well as efforts geared towards realizing the objectives in public bodies can be grouped in to three categories. In the first category a few sectors (such as health, education and agriculture which are called promissory sectors henceforth) have clear organizational statements on gender equality, and they cascade their plans, budgets and reports accordingly. However, the public bodies that are over-sighted by these ministries fall behind as regards to their performance of gender mainstreaming and gender equality. Even, the promising sectors lack consistency on extrapolating their general framework at subsector levels. Budgets are sufficient in these promising sectors; however, the problem is in allocating budget and executing intervention without identifying the real problem and target audience due to lack of sufficient baseline study. These sectors also lack focus on some gender-responsive issues.

The second category comprises emerging public bodies and entities and other sectors that are undertaking several reform measures on gender equality and mainstreaming issues. These are sectors that have developed a gender mainstreaming strategy at sectoral or organizational levels, produced guidelines and implementation strategies. Nevertheless, thev lack consistency and are constrained limited human capacity, lack of a technical assistance framework and other resources to enhance the status of gender equality in their sectors

The third category embraces the majority of sectors (which are henceforth called poorly-performing sectors) which have no tangible gender-responsive implementation framework or action plan and resources or tools to cascade the national and international commitments. They also lack smooth horizontal and vertical coordination mechanisms with other stakeholders in the gender directorate and across departments, although they have much

room for improvement and unleashing the potential of women evidenced in their unparalleled staff capacity, expertise, number of available resources to address the situation of women. On the other hand, these sectors have reported a significant budget problem. In general, monitoring and evaluation practices are not common for evaluating the performance of gender-based interventions. Sectors are not in a position of evaluating the impacts of interventions on women and men due to the absence of prior baseline studies that would help in the identification of target populations in their respective sectors.

The implementation work of financing gender- responsive reforms both in the finance and line sectors at the grassroots level is barely observed in the sectors of all three categories. This is due to the case that at federal, regional, zonal and woreda levels the sectors' organizational structures are not fully streamlined at the grassroots level. One of the major dichotomies is the budget system where at federal level programme budget has been implemented while regions still use a line item budget approach for allocating and administering budget. Similarly, in the programme budget characterised by inability and lack of integration of all programmes in ensuring gender equality and women empowerment, absence of core-budget or a target dedicated for gender equality and women empowerment within the programme budget system and other impeding factors such as low level of awareness, capacity, biased views and lack of commitment. All these factors have shackled the implementation of gender equality and empowerment endeavours such as gender-responsive budgeting.

The situation analysis of gender equality and mainstreaming in major economic sectors has identified the following major bottlenecks that require significant consideration to address observed genderrelated misconceptions and inequalities.

- Several line ministries including the MoF have not conducted a gender audit and assessment of their gender equality and women empowerment status.
- There is a limited design, execution and monitoring capacity in the Ministry of Women, Children and Youth Affairs.
- Less attention is given to ensuring economic empowerment of women and looking for mechanisms to ensure gender equality.
- There is no system for identifying effective entry points to enhance gender equality in the economic sector, which is characterized by absence of a well- established plan of action, limited capacity and less priority given to enhance women economic participation in the public finance.
- Policy and strategic directions
 - There is no clear identification of potential areas of reforms in public finance and fiscal policy formulation and execution.
 - Public sector reforms, particularly the public financial reform and its impact on men and women, have not been clearly designed and evaluated. The results of such assessments are not publicly circulated to the

- extent required to bring social transformation in the programme.
- The national fiscal policy lacks a gender component.
- Resource management and allocation
 - There is a skill gap among staffs of the gender directorate hampering the directorate's execution its mandate.
 - There is observed lack of awareness/ misconception about and commitment to GRB at all levels.
- Data and knowledge management
 - Sex disaggregated data is unavailable at various levels.
 - Interventions are made without conducting situational analyses and baseline assessments.
 - There is lack of policy research on tax, fiscal and external resource mobilization endeavours, impacting gender equality and women empowerment efforts at national level.
 - There is a dearth of information and study on gender audit in economic and social sectors.

4.2 The situation of Ministry of Finance with regards to gender issues

In transforming women's situation, the Ministry has two duties to undertake. The first is internally empowering women by building their capacity and preparing them for leadership as well as decision making roles. The Ministry manages to do this on top of creating capable professional and technical experts that respond to national and institutional needs of quality experts.

Secondly, the Ministry of finance is a responsible government organization mandated to establish the national budget, design external economic cooperation and fiscal policies, mobilize and utilize external resources through foreign aids and loans, and reform public finance and internal audit of public entities. Thanks to the powers and responsibilities given to it by the Proclamation³, the MoF also leads bilateral. regional and multilateral cooperation endeavours by liaising with international and regional organizations responsible for creating economic ties with Ethiopia. The current political environment, which is primarily influenced by the commitment of Ministry's senior management, is partly supportive to ensure gender mainstreaming and equality. As such, the Ministry has formed a gender affairs directorate and provided the necessary resources, particularly the human resources. However, the structural changes in the Ministry are posing a threat in that capable experts that are efficiently executing its mandate achieving Gender Equality Strategy could be on the move. As stated previously, the

^{3.} http://www.mofed.gov.et/

Ministry is as a core sector that steers the finance and economic conditions of the county; however, its gender mainstreaming and empowerment efforts are not fully gender-responsive.

The gender equality agenda in the fiscal policy remains rhetoric; so far no tangible action has been made, with the exception of few tax exemptions on such things as imports of sanitary materials. The Ministry is the responsible body to establish platforms to accommodate gender mainstreaming in all its departments and support other sectors to ensure gender-responsive budgeting and monitor how the sectors will be acting. Nonetheless, most of the Ministry's current activities have limited progress in responding to gender. Its performances are not well aligned to an institution that to be considered as a role model for gender equality and mainstreaming for other sectors. The Ministry does not have a regular platform for inter-departmental interactions aimed at monitoring, evaluating and exchanging feedback to make sure that gender-sensitive issues are addressed in each department's budget and plan.

It is noted that the ministry has a tremendous role in strengthening women's empowerment through its fiscal policy that will bring about significant economic advantages for women. However, there is a huge initiative gap to address gender equality in the Ministry's key development interventions. economic activities. entrepreneurship and financial mobilization. The Ministry lacks a platform by which gender champions are encouraged and recognized for their contributions to promoting gender equality and mainstreaming within and across the departments.

Staffing of the Ministry at the experts' level is quite gender-balanced. However, at the top management level – where there is decision make – women's participation is quite low. This might weaken the Ministry's decision-making power regarding gender-sensitive issues and impedes its implementation of gender-transformative strategies.

SWOT, PESTEL AND STAKEHOLDER ANALYSES

5.1 SWOT and PESTEL analysis

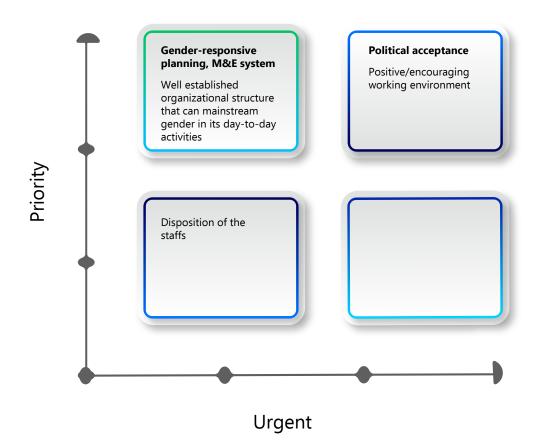
Anexhaustiveanalysis of internal and external (political, economic, social, technological, environmental and legal) factors enables the MoF to realise and discover it strengths and weaknesses. Such analysis also helps in identifying issues that will have a potential for growth and development or concerns that need to be thoroughly reviewed so as to efficiently and effectively execute the Gender Equality Strategy with a focus on leveraging strengths and opportunities to overcome weaknesses and threats. The strengths and weaknesses are explored from an existing working environment of the Ministry with due emphasis on the gender affairs directorate. On the other hand, opportunities and challenges can be identified from the wider environment and the political and social interactions that the directorate and the Ministry have with the rest of the world. Based on repeated observations conducted and important ideas gained from key informants, the following issues and areas have been identified in the situational analysis.

Strengths

The Ministry has fundamental pillars to realize inclusive financial development in the country. Its strengths are also evidenced in its well-established working relationships

and better organizational structures and a well-integrated working culture observed in its gender affairs directorate. The current national gender-centered political move and its sectoral alignment create an enabling environment to register tremendous development outcomes through securing gender equality owing to its mandate. The positive working environment and support of top management are the key strengths that can be explored further for the development and implementation gender equality agenda in the Ministry.

Moreover, the gender agenda can be easily integrated in the daily routines of the Ministry's staffs, as the majority of them have positive views to undertake their tasks with a gender-sensitive lens. The gender affairs directorate of the Ministry is the best entry point because the staff and management are committed to ensuring gender equality. The subsequent additional staff deployment will give the directorate an edge in taking part in the various reforms needed to make the Ministry gender-transformative. In addition, the establishment within the Ministry of a monitoring and evaluation directorate with a gender unit in its structure could be used as a great strength to successfully implement the particular strategy under consideration.



Weaknesses

Looking deep inside is a good approach to identify major weaknesses and gaps that the Ministry needs to improve on ensuring gender equality, women empowerment and mainstreaming of gender in its day-to-day activities.

Hence, the rigorous assessment revealed that absence of a mechanism to check whether budgets are earmarked from a gender perspective as well as lack of a monitoring platform for evaluating the proper implementation of such budget allocation were the key gaps identified in the Ministry's efforts of ensuring gender equality and women's empowerment. The other gap the situation analysis revealed is the absence of an accountability system

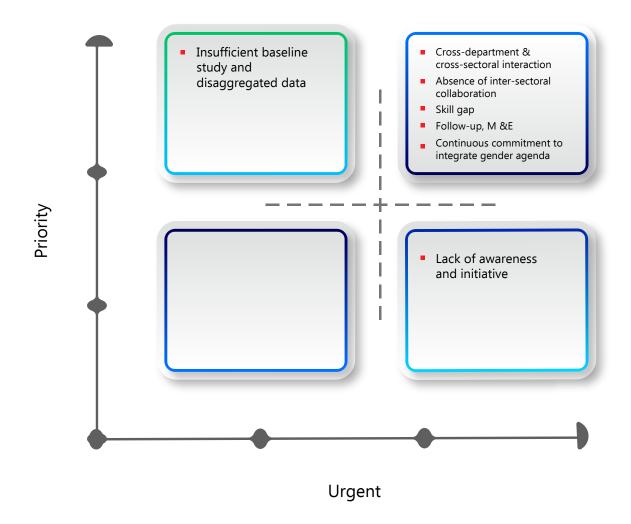
where decision makers and technical staffs could take the full responsibility of implementing gender GRB. Moreover, lack of cross-departmental integration of gender mainstreaming components in planning, budgeting, monitoring and evaluation of the Ministry's mandates-which resulted in fragmented efforts and insignificant impacts on women's empowerment-has been identified as a great weakness in the Ministry. For instance, there is very limited interaction among the gender directorate of the Ministry and the same directorates in other line ministries. A significant skills gap (i.e., lack of gender experts) is also widely observed in the Ministry. Consequently, the gender directorates in line ministries do not receive a significant support from the MoF except for the GRB training, which is given once a year. This results in inefficient genderresponsive budgeting lacking in regular

planning and implementation. It seems that the gender agenda is elevated only for political purposes within the Ministry and beyond. As the GAD is not well organized both with human and capital resources, bringing about significant changes in development outcomes that equally benefit both women and men remain elusive.

The situation analysis also found the case that the different directorates demonstrated low commitments in integrating gender in their day-to-day activities. The capacity building training of GRB has also a limited impact on its ability in making the budgeting system, particularly the programme budget, gender-responsive. This impinges on the Ministry's capacity to design an integrated and standalone women-focused project. On top of this, the situation analysis has

revealed inadequate levels of awareness, knowledge and skill and an ill-conceived attitude towards preparing a gender-responsive budget plan, coupled with a lack of sex and gender-disaggregated data, as major sources of weakness in the Ministry's efforts of empowering to women and eliminating gender inequality.

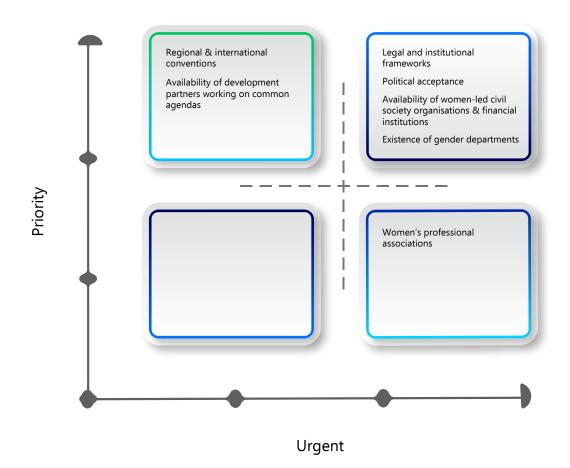
On the other hand, unavailability of gender experts in the appropriate positions has reduced the acceptance of the issues raised in each section and reform measures raised by the gender affairs department. There is also lack of a continued commitment to integrate gender-related agendas in daily work routines and initiatives that would otherwise help to explore potential options to empower women.



Opportunities

The Ethiopian Government has expressed its strong political and institutional commitment to achieve gender equality. With this notion, the Constitution has declared equal rights of males and females, such that all kinds of gender-based discrimination are considered as serving injustice. Nationally the gender agenda is being given a top priority, and a gender directorate/department is formed in all government organizations. This is a great opportunity for the MoF to ensure that there exists gender-responsive budgeting throughout government structures from the federal to woreda levels. Apart from the national enabling environment, Ethiopia's commitment to regional and international gender conventions and frameworks will allow the Ministry to create regional and international alliances and foster women's empowerment in the country.

One of the mandates of the Ministry is mobilising external resources and the need to finance projects that ensure women's empowerment and gender equality has been given due emphasis by development partners. Hence, if the Ministry is committed to designing innovative and 'smart' economics, more resources will flow into the country, boosting gender equality, economic growth and women's empowerment. Besides. the frameworks that the country has enacted are extremely favourable for ensuring gender equality. Availability of functional womenled civil society organizations, financial institutions, professional associations and forums are vitally important for the Ministry to collaborate with these entities and cascade its target of achieving inclusive economic development that equally benefits women and men.

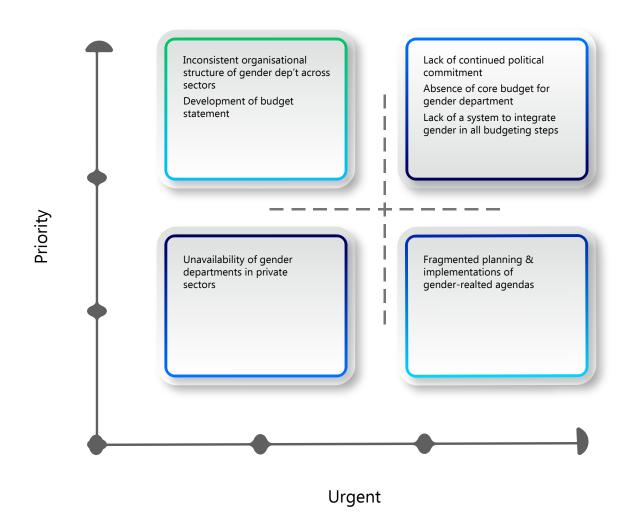


Threats

While there are opportunities for change, there are also several factors that are negatively affecting efforts of ensuring gender equality in Ethiopia. As a developing nation, Ethiopia lacks sectoral and national continued political commitment to realise gender equality, as it has been mentioned in institutional governing frameworks. A frequently-changing management structure and very high wage and salary gaps between government organizations and private and international entities have posed serious threats to effective implementation of the Gender Equality Strategy at a macro level in the public finance sectors.

On the other hand, absence of a gender directorate in private sectors has created

additional structural inconsistency implementations of GRB and other genderbased projects. There is a gender directorate in all government organs; however, its organizational structure and mandate are inconsistent across sectors. Absence of core budget for the gender directorates in line ministries is another prominent challenge impeding gender equality and mainstreaming. Planning gender-related agendas and implementing them has been extremely fragmented work across the country. Absence of a well-established and organized platform to discuss with the public sector and with development partners such issues as gender and public finance, gender and fiscal policy, gender and external resource mobilization could be a threat if the trend is not quickly corrected.



In short, the findings discussed above and other key issues identified during the situation analysis can serve as basis to produce an important strategy for achieving gender equality in the fiscal and macroeconomy, external resource mobilization and public finance domains.

5.2 Stakeholder analysis

Gender equality and mainstreaming agendas cannot be realised without collaborative efforts of stakeholders that range from individuals to national and global actors. Promoting and ensuring inclusive and a meaningful participation of stakeholders in gender the equality strategy will greatly support its effective operationalisation. It should also be noted that women and men stakeholders (men or women-led entities) that work with the MoF might be

affected differently by the mandate and implementation measures of the MoF, given the differences existing in priorities and perspectives regarding allocation of resources. Thus, ensuring gender-balanced consultations of stakeholders enables to foster the identification of potential solutions for the pre-identified gaps and problems that are currently facing the Ministry and evaluate upcoming interventions.

Stakeholders from several affinities could work together to achieve gender equality at all level in the required standard. Stakeholders from micro-level (individual and local actors), meso-level (regional actors) and macro level (national and international actors) are assessed and categorized based on their level of interest and influence on gender-related agendas.

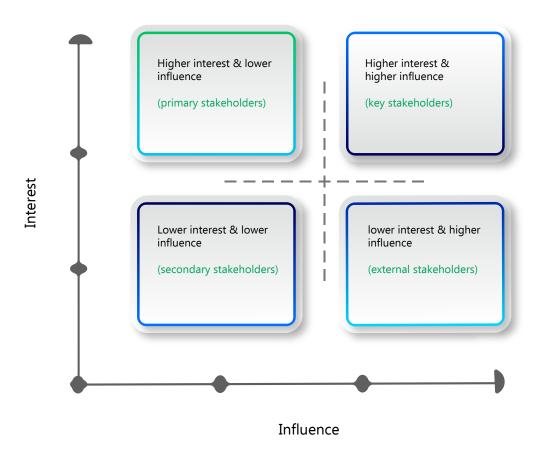


Figure 1: Gender stakeholders' interest-influence matrix

Based on the varying levels of their interest and influence, stakeholders are classified into five: primary, secondary, key, internal and external stakeholders. Primary stakeholders are stakeholders that are directly affected by the Gender Equality Strategy (For example, women beneficiaries of the MoF financed project, budgeted entities, women entrepreneurs and women-owned enterprises), whereas secondary stakeholders are those indirectly affected by the Gender Equality Strategy.

Key stakeholders are the central players in the implementation of the Gender Equality Strategy. Stakeholders under this category (such as; women, men, boys and girls who are affected by the MoF policies) have higher levels of interest and influence on the implementation of the strategy. The interests of these stakeholders are vital to the implementation of the strategy, for they are important actors in the implementation work. Further, stakeholders who have significant leverage to influence (positively/ negatively) the implementation of the strategy are also key players in the achievement of the Gender Equality Strategy. Such stakeholders that can influence the practicality of the strategy include the national government, development partners, donors, the community etc.

Similarly, internal and external stakeholders have a significant influence on the implementation of the strategy. Internal stakeholders include women and men staffs, units and departments, subsectors and bureaus in the Ministry. On the other hand, external actors are stakeholders that are not part of the MoF's organizational structure but that are benefited directly or indirectly by the Gender Equality Strategy. The external stakeholders include civil

society organizations, line ministries and sectoral bureaus, companies, technical experts, universities and think tanks and so on.

Integrated efforts of the above stakeholders could bring about significant achievements in the implementation of the GAD Gender Equality Strategy. , Creating alliances with key economic, social, legal and technological sectors is deemed crucial for achieving better sectoral and national development outcomes through the strategy.

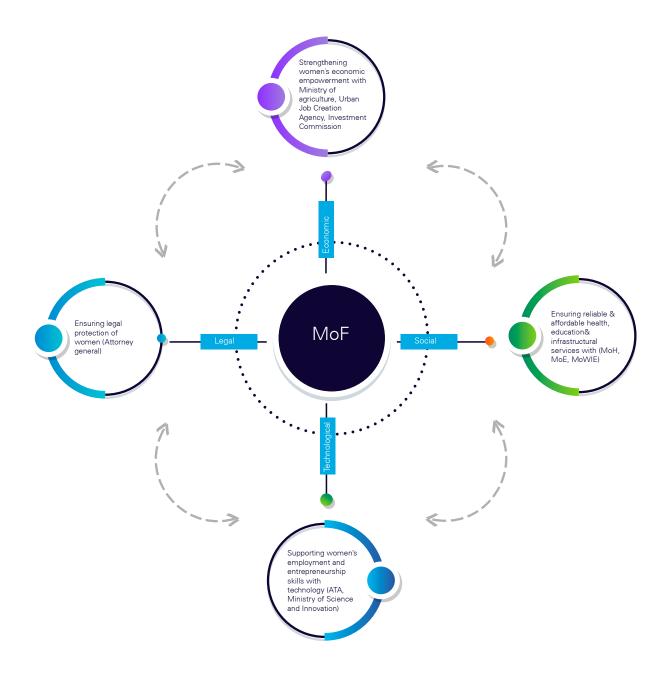
The overall objective of designing the Gender Equality Strategy is to ensure inclusive development that guarantees women's economic empowerment and social well-being in all its attributes. Therefore, the implementation of the strategy should be designed in a way that addresses social, economic and legal gender disparities in a sustainable manner. For this, the MoF, together with relevant stakeholders/partners, should establish strategic alliances, particularly on women's economic, social and legal problems...

The Ministry can create alliances with core economic sectors and actors (such as the Ministry of Agriculture, the Urban Job Creation Agency, the Investment Commission, and other financial institutions for working together and realise women's economic empowerment and expand work sphere for them. Therefore, the Ministry should collaborate and work together with core economic sectors and individual experts so as to strengthen women's economic empowerment and improve their current dire situations

Economic empowerment cannot be achieved unless the social wellbeing of the society is protected and ensured.

Thus, several actors working on social development need collaborated and create alliances for better gender-transformative endeavours. Together with other institutions, groups and individuals, the MoF should establish strong partnerships targeting ensuring system-wide social-inclusive development. Organizations working on health, education, peace (inter and intra-

group reconciliation) and basic services delivery are the key partners to collaborate and engage with. Both the economic and social alliances should progressively be supported with legal coalitions. Thus, it also is imperative for the MoF to create strategic partnerships with stakeholders (institutions, associations and legal experts) engaged in legal protection.



Existing circumstances show that gender disparity and violence are happening everywhere and they are posing challenges to sustainable development agendas. Currently, technology is being used as an instrument to nurture development agendas and minimize gender inequality worldwide. Therefore, it is time for the MoF to collaborate with stakeholders working on technology development and dissemination so as to relieve the burden of women and support their economic engagement. Collaboration with technology

stakeholders will help the MoF to track the planning and implementation of gender-responsive budgeting across sectors. In addition, the technology alliance will significantly improve women's employment opportunities, entrepreneurship skills, application of development interventions in their businesses and so on. On the other hand, this alliance could also serve as a one-stop-shop for reporting, caring and resolving workplace violence and other related issues.

The national budgeting system is a key gap identified in the situation analysis, and thus it needs transformed into a genderresponsive system in order to work for achieving gender equality and women's empowerment. Accordingly integration of all interventions and ensuring that the planning work of all budgets that are passed and disbursed to federal and regional public bodies needs to be gender-responsive. On top of that, not only should the budget allocation but also its implementation processes need to be reviewed and evaluated properly with aendersensitive lens. Similarly, the development of the fiscal policy- particularly the tax system- and Public -Private Partnerships (PPPs) have so far been gender-neutral. Numerous staff members working in various departments of the Ministry are not well-equipped with knowledge regarding gender, GRB, gender incident analysis or

any gender-based study or skills relevant to integrate gender in their day- to-day activities. Biased perceptions towards gender issues, gender equality, women's empowerment and mainstreaming have been held by the Ministry's professional staffs and management at the directorate level including female professional workers. Lack of cooperation and failing to take the commitment of gender issues and gender affairs directorate seriously are also significant gaps prevailing in the Ministry needing significant reform.

Therefore, the MoF will take the leading role to establish a platform that fosters the collaboration of sectors by ensuring a meaningful participation and engagement of all relevant stakeholders at the institution, association/groups and individual/expert levels.

THE GENDER EQUALITY STRATEGY: MAJOR PILLARS, EXPECTED OUTCOMES AND KEY INTERVENTIONS

This section provides detailed descriptions of the strategic interventions that are proposed to ensure gender equality in the MoF as well as its institutional structures that include its mandate. The strategy followed the institutional mandates as well as operational directions of the Ministry which are clustered under six major pillars. Such an approach would help to mainstream the concept of gender equality in the major programme activities of the Ministry, and it would ultimately enable to track the progress in parallel with other programme undertakings. Detailed descriptions of the pillars, objectives/expected outcomes and key interventions are given below.

6.1 Strategic pillars

An analysis of MoF's past experience, its mandates, consultations and engagements with stakeholders and their expectations, internal and external environments as well as rigorous examination of primary and secondary data have resulted in the development of the following strategic priorities that should be pursued in the coming five years.

Gender-sensitive service provision in the institution and within its institutional structures

As a central ministry, the MoF is responsible for the formulation and implementation of fiscal policies, strengthening economic cooperation, formulating and administrating government budget, establish in a PFM system, mobilizing and administering external resources, championing gender equality and ensuring provision of gendersensitive services. These tasks are essential for the MoF to effectively and efficiently deliver its mandates and realize national gender-equality agendas at all levels. Thus, MoF is expected to be at the forefront in ensuring gender equality within the Ministry and across reporting organizations.

A common platform with sector ministries and regional governments focused on macro-economic and fiscal issues development

As a central ministry responsible to manage the national economy, the MoF needs to have a mandated and commonly agreed upon platform so as to ensure gender equality and women's empowerment in macroeconomic and fiscal sectors. The platform will help to facilitate essential genderresponsive policy dialogues held with sector ministries and regional governments on a regular basis. The establishment of the platform will also help in strengthening a monitoring and evaluation system by which the flow of information and data will be smoothened. The platform is also important for enhancing intra and inter-departmental/ institutional feedback provision mechanisms on the performances of gender related activities. In this regard, the establishment of steering and technical committee for the platform, in which the MoF and the gender affairs directorate will serve as a chair and a secretariat, will enable to create a long-lasting transparency and accountable organizational structure in which successes and challenges are consistently discussed.

Gender-responsive fiscal policy formulation and execution

Government budgets and fiscal measures can play an important role in promoting women's development and gender equality. allows Gender budgeting ministries such as the MoF to ensure that tax and spending policies and/or public financial management instruments address gender inequality and women's advancement in all aspects. Hence, enabling the fiscal policy formulation and its implementation will help the Ministry to efficiently and effectively ensure mainstreaming of gender in the formulation and execution a policy that ultimately enables the creating of a just society. The analysis of any fiscal

policy measures should have a gender lens through which an egalitarian fiscal policy is formulated and executed.

The other core sub-pillar under this major pillar is the development of GRB-budget call circular, budget statement, dedicated gender budget at a sub-programme target level. To have an enhanced and comprehensively executed GRB, budget has a significant and decisive power in ensuring gender equality. Thus, GRB needs to get a special focus in the development of the Ministry's Gender Equality Strategy. Gender budgeting goals should also need to be aligned with national gender equality directions and international commitments such as SDGs. As such, a more detailed examination of the links between GRB and GES is essential.

Gender-responsive public finance and expenditure system development and implementation

An efficient PFM system by itself will benefit all parts of the society in which women account for at least half of the population. However, for gender equality to be on the fast track, the GES should ensure that the current reform on PFM- including the developed strategy— should be gender-responsive. Thus, ensuring gender-responsiveness of the PFM reforms is a key pillar for an effective GES.

Gender-sensitive public-privatepartnership arrangements

The need for mobilising innovative resources beyond the traditional sources, especially by involving the private sector through PPP arrangement has become more vital than ever as the need to finance various infrastructure projects is on the rise. Execution of such policy benefits women disproportionately. With this notion, the Government and its development partners through the MoF developed a PPP policy. However, the PPP policy and the projects

identified are oblivious to gender equality and the need for a strategy which such projects should follow to ensure equality. Hence, over the next five years GES should ensure the design and execution of all PPP projects to be gender- sensitive and responsive at the same time.

Gender-inclusive economic cooperation agreements

and Economic cooperation resource mobilisation from external sources play an instrumental role in fighting poverty and enhancing the wellbeing of both men and women. Although the aid from the OECD-DAC members is mostly screened for gender targets (with huge gap in its implementation), the same is not done especially for concessional loans and grants from non-DAC members. Identifying the importance of developing the effectiveness of a gender-responsive aid in ensuring gender equality at a national level, through its GAD the Ministry has developed a manual and a toolkit to monitor the effectiveness of gender-responsive external resource mobilization and its execution. Thus, efforts should be geared towards having genderinclusive economic cooperation in the next gender equality strategic period.

Improving the institutional and implementation capacity of GAD (Women, Children and Youth Affairs Directorate and the Ministry)

As GAD has the responsibility to lead the gender campaign in the ministry, building a strong execution and implementation capacity of the directorate by equipping it with a specialized human resource and an enabling environment is extremely important to foster inclusive development. Establishing regular learning and experience-sharing platforms should be designed for GAD staffs and the Ministry's other staffs to be able to mainstream gender issues on their daily routines on a regular basis. Besides, in order to renovate

the directorate and the Ministry, work should be done in recruiting specialized gender experts and advisors.

Gender disaggregated M&E, and information system

Monitoring and evaluation is a very useful tracking system for an effective implementation of gender equality and mainstreaming in a given setting. Effective M&E needs to be supported by sex and gender-disaggregated data and through an installed information system. Thus, the GAD and the Ministry should work on establishing an integrated one-stop information system that enables one to access disaggregated data for conducting proper implementation follow-ups and feedback provision within and outside the Ministry.

6.2 Objectives/Expected outcomes and key interventions

Objective 1: To promote gender-sensitive service provision in the institution and within its institutional structures

1.1 Improved women's capacity and empowerment in the institution

- Conducting women employees' capacity gap assessment and identifying major capacity gaps
- Facilitating provision of short-term training and various capacity building activities to women employees in the organization, based on identified gaps
- Organizing various awareness creation forums to the staffs aimed

- at promoting gender equality in the institution and implementing the strategy
- Including gender targets in planned activities and promoting women employees in leadership positions

1.2 An enabling work environment is created for women employees within the institution

- Furnishing the childcare facility with the necessary equipment and human resource
- Following up the quality of the service provision at the childcare center regularly
- Reviewing and revising the HR strategy of the organization to better reflect the issue of gender equality and women's empowerment in the organization
- Developing various standards, manuals and guidelines that promote women's capacity and empowerment in the institution

1.3 Strong intra and inter-departmental collaboration is established to promote gender-responsive service provisions

 Strengthening regular discussion forums within each department to evaluate the service provisions from the gender equality perspectives Strengthening regular reporting systems where each department is required to submit performance reports to GAD on a regular basis

Objective 2: Creating a common platform with sector ministries and regional governments focused on development of macro-economic and fiscal issues

- Establishing/strengthening a platform to conduct genderresponsive policy dialogues with sector ministries and regional governments on a regular basis
- Strengthening a reporting system where sector ministries and regional governments are required to submit performance reports to GAD on a regular basis
- Supporting intra and interdepartmental/institutional feedback mechanism on the performance of gender related activities

Objective 3: Ensuring gender-responsive fiscal policy formulation and implementation

3.1 Fiscal policies, reforms, and legal frameworks are reviewed and revised to address gender inequalities and the differing needs.

- Participating in policy making processes and providing genderresponsive inputs that better reflect the interests of women
- Reviewing various fiscal policies and legal frameworks to identify major gaps and propose potential reforms in the existing policy framework

 Reviewing best experiences from similar countries that effectively implement gender-responsive fiscal policies, and consolidating lessons learned for future policy developments

3.2 Regular assessments are conducted to identify the gaps in implementing the various fiscal policies and strategies from gender perspectives.

- Conducting tax incidence analysis to assess the impact of tax on women and suggest solutions
- Conducting regular discussions with the relevant sector ministries and regional governments to identify gaps in the existing fiscal policies and strategies
- Proposing corrective actions and alternative policy options that better respond to gender differences in the country

Objective 4: Establishing a gender -responsive public finance management and budget expenditure system

4.1 Improved genderresponsive programme budget preparation

- Reviewing sector ministries' and regional governments' annual budget submissions
- Ensuring compliance of the annual budget submissions with GRB standards

- Providing feedback during an annual budget hearing with a clear set of actions that benefit women
- Including gender targets in annual plans and programme budgets
- Lobbying for increased budget allocation for activities that benefit women most
- Providing capacity building training sessions on gender-responsive programme budget preparation

4.2 Effective genderresponsive budget allocation and utilization mechanisms put in place

- Conducting a gender-disaggregated public expenditure benefits incidence analysis
- Conducting assessments on projects' values for money vis-ŕ-vis women's benefits
- Preparing manuals and guidelines on gender-responsive PB implementation and utilization
- Conducting regular follow-ups on the implementation of gender related activities and effective utilization of allocated budgets
- Ensuring mainstreaming of gender issues in the programme budget implementation road-map

Objective 5: Strengthening women's participation in public -private partnership projects

5.1 Improved women entrepreneurs' participation in PPP projects

- Conducting awareness creation forums for women entrepreneurs to engage in PPP projects
- Collaborating with sector ministry organizations on potential support for women entrepreneurs to enable their effective engagement in PPP projects
- Conducting capacity gap assessments of women entrepreneurs to enable their effective engagement in PPP projects
- Organizing various capacity building activities for women entrepreneurs based on the identified capacity gaps

5.2 Supportive reforms that bring about effective participation of women entrepreneurs in PPP projects put in place

- Assessing the bottlenecks women entrepreneurs face in engaging in and implementing PPP projects
- Organizing forums for public-private dialogue in close collaboration with private sector umbrella organizations

- Lobbying for reforms that bring about effective participation of women entrepreneurs in PPP projects
- Following up the implementation of various reforms

Objective 6: Gender-inclusive economic cooperation agreements

6.1 Increased number of gender-sensitive economic cooperation agreements

- Participating in economic cooperation discussions
- Reflecting gender perspectives in reviewing economic cooperation agreements
- Organizing awareness creation events for higher level officials/ signatories of the organization about the need for gender sensitive cooperation
- Providing capacity building training on gender-responsive resource mobilization and negotiation, and preparation, designing and execution of development-partnersfinanced programmes and projects

6.2 Increased amount of ODA plans allocated for gender-responsive activities

- Monitoring the inclusion of gender issues in ODA disbursement plans
- Lobbying for increased allocation of finance for gender-sensitive activities in budget disbursement
- Following up implementations of ODA plans and budget expenditure utilization reports, with a focus on gender perspectives

Objective 7: Establishing a robust M&E and reporting system

- 7.1. An Effective M&E system is established to track the performances of gender related targets within the MoF and its partner organizations
 - Developing M&E manuals and guidelines in order to effectively monitor gender aspects in the planned activities

- Ensuring the planned activities are SMART enough to monitor the progress made
- Establishing well-aligned, regular gender- responsive, sexdisaggregated reporting and feedback provision mechanisms within the institution as well as sectoral and regional partner organizations
- Establishing evaluation platforms within the institution as well as sectoral and regional partner organizations
- Establishing a gender-disaggregated public expenditure information tracking system

7.2. Performance reports are critically reviewed and a system of accountability is established

- Conducting regular gender performance auditing
- Conducting regular discussions with departments, ministry organizations and regional bureaus on major identified gaps and suggesting corrective actions
- Providing capacity building activities to enhance the system of accountability effective M&E system establishment

Results/	Expected outcomes	Major activities	Indicators
Strategic Objectives			
Impact: Wom	Impact: Women are equally benefited from the implementati	lementation of fiscal policies as well as public finance distribution and utilization endeavors of the country	nendeavors of the country
	1.1 Women's capacity is built and their	 Conduct women employees' capacity gap assessment and identify major capacity gaps 	Number of trainings provided to internal staffs
	empowerment in the institution is promoted	 Facilitate provision of various trainings and capacity building activities for women employees in the organization based on identified gaps 	Percentage share of women technical and support staff trained Number of awareness creation forums
		 Organize various awareness creation forums for the staffs aiming at promoting gender equality in the institution and implementing the strategy 	organized Performance against target in meeting gender targets in percentage
		 Include gender targets in planned activities and promote women employees in the leadership position 	
	1.2 Enabling work environment is created	Furnish the children care facility with the necessary equipment and human resource	Presence of Fully-functioning child care center
	for women employees within the institution	 Follow up the quality of the service provision at the child care center regularly 	Number of manuals, standards and guidelines prepared and implemented
Objective 1: To		 Review and revise the HR strategy of the organization to better reflect the issue of gender equality and women's empowerment in the organization 	
promote gender sensitive service provision in the		 Develop various standards, manuals and guidelines that promote women's capacity and empowerment in the institution 	
institution and within its institutional structures	1.3 Strong intra and inter-department collaboration is	Strengthen regular discussion forums within each department to evaluate the service provisions from the gender equality perspectives	Number of discussion forums conducted Number of reports prepared and submitted
	established to promote gender- responsive service provisions	 Strengthen regular reporting system where each department is required to submit performance reports to GAD on a regular basis 	
	 1.4 A commonplatform is established with sector ministries and regional 	Establish/strengthen a platform to conduct gender-responsive policy dialogues with sector ministries and regional governments on a regular basis	Number of discussion forums conducted Number of reports prepared and submitted
	governments aiming at facilitating gender- responsive policy	Strengthen a reporting system where sector ministries and regional governments are required to submit performance reports to GAD on a regular basis	Number of guidelines prepared Number of discussion forums conducted
	dialogues and policy implementation activities	 Support intra and inter department/institutional feedback mechanism on the performance of gender related activities 	Number of reports prepared Number of Consultation workshops for
		 Prepare a guideline for tracking violence against women and means to reduce its prevalence 	internal and external stakeholders Number of identified gaps and
		Prepare gender audit report and its subsequent update every	intervention Number of issues addressed following the
		two years Establish a system for gender audit and its update	gender audit

Indicators	iduct Number of technical and steering committees established on a regular Number of conducted forums	inistries and hare data uce strong feedback ed activities	e gender- ts of women Number of workshops participated ts of women Number of gender sensitive policies,	orks to identify reforms, and legal frameworks, existing Number of consolidated best experiences	s that policies, and velopments	npact of tax on Number of Assessment report Number of organized discussions	at =	
Major activities	 Establish/strengthen a platform to conduct gender- responsive policy dialogues with sector ministries and regional governments on a regular basis 	 Strengthen a reporting system where sector ministries and regional governments develop mechanism to share data and information on relevant issues hence, produce strong reporting mechanism Support intra and inter department/institutional feedback mechanism on the performance of gender related activities 	 Participate in policy making process and provide gender- responsive inputs that better reflect the interests of women 	 Review various fiscal policies and legal frameworks to identify major gaps and propose potential reforms in the existing policy framework 	 Review best experiences from similar countries that effectively implement gender- responsive fiscal policies, and consolidate lessons learned for future policy developments 	 Conduct tax incidence analysis to assess the impact of tax on women and suggest a solution 	 Conduct regular discussions with the relevant sector ministries and regional governments to identify gaps in the existing fiscal policies and strategies, Propose corrective actions and alternative policy options that 	better respond to gender differences in the country
Expected outcomes	2.1 Policy dialogues on fiscal and economic areas are strengthened and conducted in a coordinated manner	2.2 Reporting and work flow within the ministry, sector ministries and regional government offices are improved	3.1 Fiscal policies, reforms, and legal frameworks	are reviewed and revised to address gender inequalities and	the aniening needs.	3.2 Regular assessments are conducted to	identify the gaps in implementing the various fiscal policies and strategies from	gender perspectives.
Results/ Strategic Objectives	Objective 2: To unleash the potential of women through common platform with	sector ministries and regional government offices working on macro-economic and Fiscal issues development		Objective 3: To ensuring gender- responsive fiscal policy formulation and 3.2 implementation				

Results/ Strategic Objectives	Expected outcomes	Major activities	Indicators
	4.1 Gender-responsive programme budget preparation is improved	 Review sector ministries and regional governments' annual budget submissions Ensure compliance of the annual budget submissions with GRB standards 	 Number of of organizations whose annual budget is reviewed and feedback is provided, Amount of budget allocated for
		 Provide feedback during annual budget hearing with clear set of actions that benefit women 	activities that benefit women most, Number of organized trainings on PB
		Include gender targets in annual plans and programme budgets	preparation,
Objective 4: To		 Lobby for increased budget allocation for activities that benefit women most 	
responsive public		 Provide capacity building trainings on gender- responsive programme budget preparation, 	
and budget expenditure system	4.2 Effective gender- responsive budget	 Conduct gender disaggregated public expenditure benefit incidence analysis 	Number of assessments conducted Number of prepared reports manuals
	allocation and utilization mechanisms are in placed	 Conduct assessment on projects' value for money vis-a-vis women's benefits 	and guidelines Amount of budget allocated for gender
		 Prepare manuals and guidelines on gender-responsive PB implementation and utilization 	responsive activities Number of M&E Reports
		 Conduct regular follow-up on the implementation of gender related activities and effective utilization of allocated budgets, 	 Number of Gender- responsive implementation road-map
		 Ensure mainstreaming of gender issues in programme budget implementation road-map 	
	4.3 Gender -responsive	 Create continuous training to all stakeholders about GRB 	 Number of GRB training provide to the
	programme budget preparation is improved	 Establish a system in improving and enhancing accountability as well as responsibility 	sector offices Effectiveness of the training
		 Revise the existing GRB manual, directives, guidelines 	 Presence of established System to
		 Conduct various studies to examine effectiveness of GRB and effective entry point 	create accountability regarding GRB Number of studies on GRB and related

Results/ Strategic Objectives	Expected outcomes	Major activities	-	Indicators	
	5.1 Policy environment for effective participation of	 Conduct awareness creation forums for women entrepreneurs to engage in PPP projects 	men	 Number of Gap assessment study Number of Gap assessment report 	<u> </u>
	women entrepreneurs' in PPP projects is improved	 Collaborate with sector ministry organizations on potential support of women entrepreneurs to effectively engage in PPP projects 	ns on potential /ely engage in PPP	Number of awareness creation events organized	vents
		 Lobby for reforms that bring effective participation of women entrepreneurs in PPP projects 	ipation of women	Number collaborative communication and reporting system established	ation V
		 Follow up the implementation of various reforms 	orms	 Number of platform established and conducted forums to enhance women 	and omen
Objective 5: To strengthen women		 Enhance the capacity of experts engaged in the PPP in different organization through gender transformative capacity building in partnership with the PPP directorate 	the PPP in ormative capacity ate	empowermentNumber of capacity building sessions organized	sions
participation in public -private partnership projects				 Number of policies, strategies, directive and that are gender sensitive 	sitive
				 Number of reports produced 	
	5.2 Supportive reforms that bring effective	 Assess the bottlenecks women entrepreneurs face in engaging in and implementing PPP projects 	urs face in	 Number of awareness creation forums organized 	orums
	participation of women entrepreneurs in PPP	 Conduct capacity gap assessments of women entrepreneurs in effectively engaging in PPP projects 	en entrepreneurs	 Number of PPP projects run by women entrepreneurs 	
	projects are in placed	 Organize various capacity building activities for women entrepreneurs based on the identified capacity gaps 	for women sity gaps		
		 Organize Public -Private Dialogue Forums in close collaboration with the private sector umbrella organizations 	close Ia organizations		
	6.1 The number of gender	 Participate in economic cooperation discussions 	ions	Number of discussion forums	
	sensitive economic cooperation agreements	 Reflect the gender perspectives in reviewing economic cooperation agreements 	g economic	participated Number of signed gender sensitive	Φ>
	are increased	Organize awareness creation events for higher level officials/	her level officials/	economic cooperation agreements	ts
Objective 6: To make gender inclusive		signatories of the organization about the need for gender sensitive economic cooperation agreements	əd for gender	 Number of higher officials trained 	70
economic cooperation agreements	6.2 The amount of ODA plans allocated for	Monitor the inclusion of gender issues in ODA disbursement plans	JA disbursement	Number of M&E reports	
	gender- responsive activities are increased	 Lobby for increased allocation of finance for gender sensitive activities in budget disbursement 	gender sensitive	 Amount of ODA allocated for gender sensitive activities 	nder
		 Follow-up implementations of ODA plans and budget expenditure utilization reports with attention to gender perspectives 	nd budget 1 to gender		

Results/ Strategic Objectives	Expected outcomes	Major activities	Indicators
	7.1 Effective M&E system is established to track the performances of gender related targets within MoF and its partner organizations	 Develop M&E manuals and guidelines in order to effectively monitor the gender aspects of planned activities Ensure the planned activities are SMART enough to monitor the progresses made Establish regular reporting and feedback mechanism within the institution as well as with the sectoral and regional partner organizations Establish evaluation platforms within the institution as well as 	 Number of manuals and guidelines prepared Number of M&E reports submitted Number of regular discussions conducted Functional information tracking system established
Objective 7: To establish robust M&E System		with the sectoral and regional partner organizations Establish gender disaggregated public expenditure information tracking system	
	7.2 Performance reports are critically reviewed and a system of accountability is established	 Conduct regular gender performance audit Conduct regular discussion with departments, ministry organizations and regional bureaus on major identified gaps and suggest corrective actions 	 Number of gender audit reports and identified gaps Number of discussions conducted Number of capacity building activities
	7.3 Strengthened comfortable and safe working environment	 Provide capacity building activities to enhance the system of accountability effective M&E system establishment Preparing a guideline for tracking gender - based violence and monitor its implementation Identify a gap through the development of Gender Audit 	

07. MONITORING AND EVALUATION

The directorate (GAD) and the Ministry should work carefully in monitoring all their operations and collect gender equality data inter-and intra-department operations at all levels. This approach will enable to measure the progress of detailed gender mainstreamed undertakings and outcomes. Implementations should be

monitored through sex disaggregated indicators. Therefore, conducting baseline, midterm and final evaluation studies and generating disaggregated data for proper tracking of results should be done for every intervention.

08. Communication

Communication is a powerful tool to reach all gender stakeholders. Establishing regular liaise platform for sharing best practices through different mechanism is vital for the upcoming strategic implementations. Regularly updating the directorate events on the website and social media enhances knowledge retrieval and communications.

This facilitates communications on gender equality across units, increase dialogues with top management and open up opportunities to establish gender transformative system in the Ministry and beyond.

Annex- One: List of stakeholders of the Gender Equality Strategy

	Stakeholders	Remark
	Gender Affairs Directorate	
	Budget Preparation and Administration	
	Fiscal Policy Directorate	
	Tax Policy Administration Directorate	
	Public -private partnership	
	Strategic Planning and Management	
	Change Management	
	Channel One Programme	
lders	Government Account Directorate	
keho	IFMIS Project Management Office	
al sta	Internal Audit	
Internal stakeholders	Treasury Directorate	
드	Expenditure Management Control	
	International Financial Institution Co-operation Directorate	
	Bilateral Co-operation Directorate	
	Debt Management Directorate	
	EU National Authorization Directorate	
	UN Agencies	
	Public Procurements and Property Disposal Service (PPPDS)	

	National Planning and Development Commission
	Central Statistical Agency
	National Bank of Ethiopia
	Ethiopian Road Authority
	Ministry of Transport
	Ministry of Innovation
	Ministry of Urban Development and Construction
	Federal Urban Job Creation and Food Security Agency
S	Ministry of Trade and Industry
older	Investment Commission
akeh	Ministry of Agriculture
External stakeholders	Ministry of Revenue
xterr	Ministry of Water, Irrigation and Electricity
ш	Ministry of Education
	Ministry of Women, Youth and Children's Affairs
	Ministry of Labour and Social Affairs
	Ministry of Health
	Attorney General
	Addis Ababa University
	Policy Study Institute
	Ethiopian Economic Associations
	Regional governments
Key stakeholders	Federal government
	Women, men, boys and girls
	Women owned enterprises
	Women entrepreneurs
	UN Women
	World Bank
	IMF
_	Bilateral Donor Agency (DFID, USAID, Sweden,
	Norwegian,)
	UWCA
	CCRDA

Annex Three: Operational definitions

Gender: The term "gender" denotes the individually learned male/female roles shaped by society. These roles are determined by the social, cultural and economic organization of a society and by the respective prevailing legal, ethnic and religious norms and values. There are also considerable differences in the gender roles accorded by different societies and even within a society. In contrast to biologically determined roles, gender roles are subject to change.

Gender Equity: Gender equity is the process of being fair to women and men such as, equitable allocation of resources and opportunities. Equity can be seen as a means; whereas, equality as an end. Equity contributes to equality.

Gender Equality: indicates that women and men have equal conditions for realizing their full human rights and for contributing to and benefiting from economic, social, cultural and political developments. Gender equality is the equal valuing of the similarities and the differences of men and women by society and the roles they play in the society. It is based on women and men being full partners in their home, their community and their society. Women and men similarities and differences are recognized and equally valued. Men and women enjoy equal status, recognition and consideration. Gender equality means having equal access to marital welfare, to resources and opportunities, to participation and decision-making, and to control over resources and benefits: and it is also the abolition of value system based on the belief of inequality.

Gender mainstreaming is the systematic and coherent integration of the gender perspective in all development policies and fields of action. It denotes the process of assessing the implications of any planned action in all political and societal spheres for women and men, taking into account their different life situations, concerns and potentials, in order to identify genderspecific discrimination and its impacts. These gender-specific impacts must be considered when planning, formulating and implementing policies and measures in all sectors and priority areas (GIZ 2013).

Gender relations are the specific subset of social relations uniting men and women as social groups in a particular community, including how access to and control over resources are distributed between the sexes. Gender relations intersect with all other influences on social relations – age, ethnicity, race, and religion – to determine the position and identity of people in a social group. Since gender relations are a social construct, they can be transformed over time to become more equitable (UN Women 2017).

Genderroles refer to social and behavioural norms that, within a specific culture, are widely considered to be socially appropriate for individuals of a specific sex. These often determine the traditional responsibilities and tasks assigned to men, women, boys and girls. Gender-specific roles are often conditioned by household structure, access to resources, specific impacts of the global economy, occurrence of conflict or disaster, and other locally relevant factors such as ecological conditions. Like gender itself,

gender roles can evolve over time, in particular through the empowerment of women and transformation of masculinities (UN Women 2017).

Gender-blind: There is lack of recognition that gender is an essential determinant of life choices. There is no recognition that development can have different effects on women and on men.

Gender-responsive: There is recognition of underlying and hidden causes of inequalities between women and men. At this stage, interventions systematically incorporate or address specific gender needs of men and women (GIZ 2017).

Gender-sensitive: It means understanding, reflecting and acting upon the impacts of gender relations, e.g. in decisions taking, considering of solutions and developing strategies (GIZ 2017).

Gender-transformative: The transformation of unequal gender relations is perceived as central to positive outcomes of the Gender Equality Strategy. Gender perspective is a way of seeing or analysing which looks at the impact of gender on people's opportunities, social roles and interactions.

This way of seeing is what enables one to carry out gender analysis and subsequently to mainstream a gender perspective into any proposed programme, policy or organization (UN Women 2017).

Gender Audit: Gender audit is a process of assessing accountability to the mandate, values and policy on gender equality and women's empowerment. It is also looking into the possibility to improve people's performance so that they can remain responsible for their mandates, values, and visions in order to achieve their commitment on gender and development.

Gender Analysis: Gender analysis a method to collect and analyzing information regarding the different needs and concerns of women, to address the barriers that have disadvantaged them. As an analytical framework, it is used to assess the potential impacts of policies and proposed interventions on gender relationships; identify constraints emanated from gender roles; and provide data to be used as a source of concrete information for developing strategies to overcome identified constraints so that women and men, girls and boys have the opportunity to benefit equally.

Sex Disaggregated Data: It is quantitative statistical information on the differences between men and women, girls and boys for a particular issue or in any specific area.

Gender Disaggregated Data: This is qualitative information that clearly shows the relative situation of men and women, girls and boys.

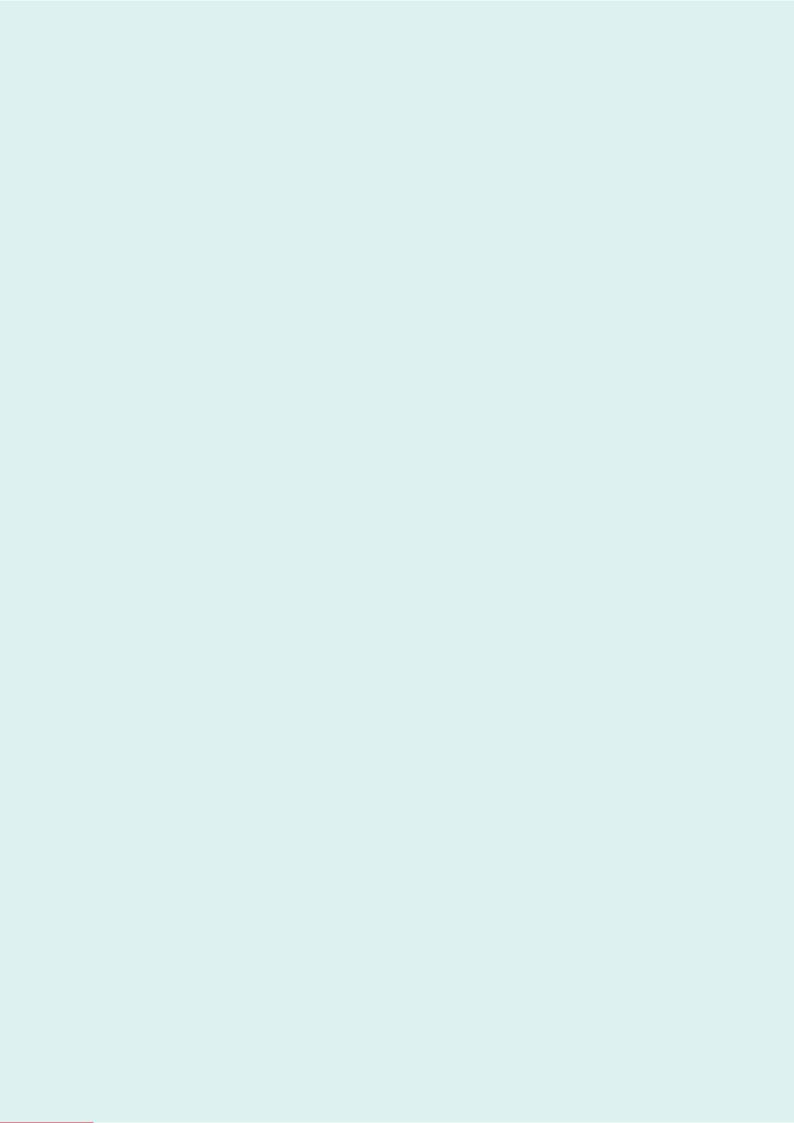
Gender Disparity or Gap: a specific difference or inequality between girls and boys, or men and women in relation to their conditions, or how they access or benefit from a resource (e.g. men's and women's access to health services, school drop-out rates of girls and boys etc.)

Practical Gender Needs: These are needs identified by women and men, which arise out of the customary gender division of labour. Practical gender needs are a response to immediate perceived necessity, identified within a specific context. They are often concerned with inadequacies in living conditions like water provision, health care, shelter, security, employment etc. Practical gender needs are context-specific.

Strategic Gender Needs: These are longerterm and less visible issues that relate to the underlying causes of gender inequality.

When strategic interests are met for women, there will be changes and improvements in power relations between men and women (e.g. equal access to and control over resources, removal of legal barriers, sharing of domestic work, and equal decision-making in the household). Strategic gender needs which women identify arise from women's recognition and challenge to their subordinate position in relation to men in their society, for example, equal access to employment, equal payment rates, equal legal rights\ equal access to and control over resources etc.

Empowerment of Women: This is a process that leads to greater participation of women in social and gender imposed problems to ensure their power ownership. It is a process where greater decision, power and control lead to conscious action for social transformation. The process of empowerment is not sectoral; it encompasses women's multiple roles and interests, and addresses the interrelationship between them, leading to women gaining greater control over their own lives



Gender Equality Strategy Ministry of Finance (MoF)2021-2026

