



## **Feasibility Study –**

## **Assessing National Funding for Women's Economic Empowerment in Ethiopia**

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## ABOUT THIS PROJECT

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In October 2020, Publish What You Fund embarked on a multi-year project to improve the transparency of funding for women’s economic empowerment (WEE), women’s financial inclusion (WFI), women’s empowerment collectives (WECs), and gender integration (GI).

The project has assessed national funding to WEE, WFI, and WECs in Bangladesh, Ethiopia, Kenya, Nigeria, Pakistan, and Uganda. The project has also tracked international funding to WEE, WFI, and WECs as well as assessed which funders have a gender integration approach in Bangladesh, Kenya, and Nigeria.

Our full report series is available [here](#).

## ABOUT THIS REPORT

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This report focuses on national funding to WEE, WFI, and WECs in Ethiopia. It was commissioned by Publish What You Fund. The report is based on research produced by Asrat Bekele from Three B Consult PLC who conducted the feasibility study to track national funding to WEE, WFI, and WECs in Ethiopia. The findings and conclusions contained within are those of the authors and do not necessarily reflect the positions of Publish What You Fund.

The report was designed by Steve Green.

## ACKNOWLEDGEMENTS

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## ABOUT PUBLISH WHAT YOU FUND

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Publish What You Fund is the global campaign for aid and development transparency. We envisage a world where aid and development information is transparent, available, and used for effective decision-making, public accountability, and lasting change for all citizens.

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## ABOUT THREE B CONSULT

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Three B Consult PLC is a firm of experienced consultants established to provide consultancy services in the areas of public finance management and high-quality tax advice among other services, such as tax dispute resolution, tax review, transfer pricing studies, and more. Three B is established by three partners with extensive experience ranging over three decades in the Ethiopian tax and public finance management system in general.

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# ACRONYMS

ARISIP	Annual Report, Infrastructure, and Service Improvement Plan
BIs	Budgetary institutions
BoFEC	Bureau of Finance and Economic Cooperation
DPs	Development partners
EFY	Ethiopia financial year
GRB	Gender-responsive budgeting
GTP	Growth and Transformation Plan
HoPR	House of Peoples’ Representatives
MEFF	Macro-economic and Fiscal Framework
MoF	Ministry of Finance
MoWSA	Ministry of Women and Social Affairs
PB	Program budgeting
WECs	Women’s empowerment collectives
WEE	Women’s economic empowerment
WFI	Women’s financial inclusion
WOFECs	Woreda Offices of Finance and Economic Cooperation

# 1. Introduction

This report presents the findings of a scoping exercise of national funding for women’s economic empowerment (WEE), women’s financial inclusion (WFI), and women’s empowerment collectives (WECs) in Ethiopia. The study was conducted by Three B Consult PLC and commissioned by Publish What You Fund. The report is based on research conducted through a desk review of government manuals, related literature, legislation, and discussions with selected officials of the Ministry of Finance (MoF)<sup>1</sup> and the Ministry of Women and Social Affairs (MoWSA).<sup>2</sup>

## Background

WEE is central to realising women’s rights and gender equality. It is both a process and outcome of enhancing women’s skills, agency, access to and control over resources, and bargaining power.<sup>3</sup> These qualities enable women to contribute to economic activity and have the necessary resources to support their livelihoods and life choices.

When women are economically empowered, they benefit from equal access to and opportunities within markets and are not constrained by structural factors within and outside of market activity, which prevent gender-equitable economic outcomes and reduce other forms of discrimination including gender-based violence.

WEE is therefore an outcome but also a process of creating enabling environments from the household to the institutional level, including ensuring equitable social provisioning of resources outside of market activity and reduced cultural barriers.

WEE entails a rights-based approach, which recognises and addresses the impact of discriminatory laws and gender norms, and the disparities in the distribution of unpaid care work within the household and gendered labour markets. An intersectional approach to WEE addresses the multiple and intersecting forms of discrimination that women face, such as by race, ethnicity, religion, disability, and migration status. Marginalised groups of women will face greater challenges in availing opportunities for economic empowerment and are more likely to face obstacles when accessing resources, throughout the continuum of unpaid to paid work and especially with regard to discrimination in paid labour markets.

Table 1: Definitions of WEE, WFI, and WECs

<b>WEE: Women’s economic empowerment</b>
WEE is central to realising women’s rights and gender equality. It is both a process and outcome of enhancing women’s skills, agency, access to and control over resources, and bargaining power. These qualities enable women to contribute to economic activity and have the necessary resources to support their livelihoods.
<b>WFI: Women’s financial inclusion</b>
WFI is meaningful access to, use of, and control over financial services, which create economic and social benefits critical to realising economic rights, gender equality, and WEE.
<b>WECs: Women’s empowerment collectives</b>
WECs is a concept that describes groups of women who meet regularly to achieve a shared purpose. Around the world, women join groups or collectives to provide economic and social support for each other.

<sup>1</sup> Formerly Ministry of Finance and Economic Cooperation.

<sup>2</sup> Formerly Ministry of Women, Children, and Youth.

<sup>3</sup> Publish What You Fund. 2022. “Women’s Economic Empowerment: Building Evidence for Better Investments.” <https://www.publishwhatyofund.org/projects/womens-economic-empowerment/>

Achieving WEE requires greater coordination of targeted policy and funding. A barrier to achieving this is limited understanding of who is funding it, how, and with what results. Without this information, it remains difficult for policymakers, funders, and gender advocates to know how to best allocate funds and address funding gaps. The urgency of understanding funding to WEE is intensified by the COVID-19 pandemic and its economic fallout which has been established as a clear threat to the progress of WEE, in many cases, throwing WEE into reverse.

## 2. Methodology

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This study used the following methodology:

**Key informant interviews:** Discussions were held with selected officials of MoF’s Budget Preparation and Administration Directorate and MoF’s Gender Directorate. In addition, the Institutional Capacity Building’s team leader at MoWSA’s Women Affairs Mainstreaming and Ensuring Benefit Directorate was interviewed about gender-responsive budgeting (GRB) practices in the country.

**Review of printed materials:** Selected printed materials on the budget system and previous study outputs on the subject matter were consulted for desk review.

## 3. Budget structure and formulation process

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The Ethiopian budget system reflects the fiscal decentralisation structure of the government. The budget is processed at federal, regional, zonal (in some regions), woreda,<sup>4</sup> and municipality levels. The federal budgeting process usually starts by issuing the budget preparation note to the budgetary institutions (BIs). Based on the budget manual, the BIs prepare their budgets in line with the budget ceilings and submit these to MoF within six weeks following the budget call. The budgets are first reviewed by MoF and then the Council of Ministers. The final recommended draft federal budget is sent to parliament in early June and is expected to be approved by the House of Peoples’ Representatives (HoPR) at the latest on July 7, the end of the Ethiopian fiscal year (EFY).

Regional governments receive funds for national projects along with the government’s portion as block grant subsidies. Block grant subsidies are allocations by the federal government to regions to be appropriated in regions’ budgets. Regional governments in turn allocate these to woredas along with their own resources. The regional governments have their budget calendars that align with the federal and local budget calendars (please see Annex). The regional governments expect the federal government to determine the final block grant subsidy ceiling. The regional sector bureaus prepare their annual budget estimates based on last year’s performance and adjust their budget based on the final ceiling received from MoF. Woredas do the same.

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<sup>4</sup> A woreda is the lowest administrative level in a region, next to zone, that prepares and administers budgets.

In terms of external assistance and loans, the Government of Ethiopia and development partners (DPs) will agree on annual budgets and work plans for the sub-programs for implementation in the year in question.

Monthly budget monitoring reports are sent from reporting units (federal BIs) to MoF within 15 days of the end of the month. The system also requires monthly reports to be submitted from zones and Woreda Offices of Finance and Economic Cooperation (WOFECs) to the Bureau of Finance and Economic Cooperation (BoFEC). These monthly reports include budget monitoring, where a budget utilisation report is prepared by each implementing entity to their respective management for activities that are under their jurisdiction. In addition, quarterly interim financial reports are sent to DPs. These interim reports incorporate budget monitoring reports where actual performance is compared with budgets and explanations provided for significant variances.

Currently, two budget classification methods are implemented in Ethiopia: line-item budgeting at the regional level and below, and program budgeting (PB) at the federal level (please see Table 2).

Table 2: Overview of line-item budgeting and program budgeting

Line-item budgeting	Program budgeting (PB)
<p>Line-item budgeting is used to prepare annual budgets based on line-item expenditure. The budget classification system standardises the levels of an organisation that are entitled to a budget.</p> <p>In the government's budget classification system, the following levels are defined:</p> <ul style="list-style-type: none"> <li>• Jurisdiction (federal, region, zone, woreda, town)</li> <li>• Public body (budgetary institution)</li> <li>• Program</li> <li>• Sub-agency (an administrative unit within a public body)</li> <li>• Sub-program (group of similar activities under a program)</li> <li>• Project (one or more activities with a specific objective or objectives and definable output(s))</li> </ul>	<p>The federal government has implemented PB since EFY 2009. Before that, both federal and regional governments implemented line-item budgeting.</p> <p>There are three parts to the structure of PB:</p> <ul style="list-style-type: none"> <li>• The government organisation</li> <li>• Its programs</li> <li>• Their inputs</li> </ul> <p>The main goal of PB is to allocate resources to outputs, in a program structure, and to allocate resources according to policy and planning intentions rather than a mere adjustment to the previous year's budget. The program structure is the analytical core of PB. It is the key to linking not only planning and budgeting but also the capital and recurrent expenditure. The program is also ultimately the means for delivering and measuring the results of infrastructure and service provision.<sup>5</sup></p>

## 4. Accessing and using allocation and expenditure information

This section considers the ease of access and usability of information relating to approved allocations and actual expenditures.

### 4.1 What GRB policies/practices exist in Ethiopia and can they be used to identify WEE projects/funding?

The Assessment Report on the Gender Responsive Budgeting Performance of Selected Sectors at Federal and Regional Level<sup>6</sup> states that the constitution, as well as national policies for women, health, and education, have integrated gender perspectives. The same is true with legislation such as the civil servant, labour, and rural land administration and land use

<sup>5</sup> Ethiopia's Ministry of Finance and Economic Development. 2010. "Program Budget Manual." p. 7. Obtained from budget staff.

<sup>6</sup> Ethiopia's Ministry of Finance and UN Women. 2018. "Assessment Report on the Gender Responsive Budgeting (GRB) Performance of Selected Sectors at Federal and Regional Level." <https://africa.unwomen.org/en/digital-library/publications/2018/12/grb-assessment>

proclamations. More specifically, the Financial Administration (Amendment) Proclamation 970/2016 Article 20 (3) provides that “gender issues shall be taken into consideration during public budget preparation.”<sup>7</sup> This is the legal provision that is directly applicable to budget preparation. There are other gender-related policies and each public body is required to have a gender directorate.

Regarding practice, our discussions with budget and gender officers revealed that they would participate in budget hearings and also review the budget requests to ensure that the above legal provision is adhered to and gender is considered in the budget. This GRB consideration in the budget, according to the informants, only focuses on whether the planned budget activities are expected to benefit women. However, the budget allocation does not include a procedure for tracking the amounts allocated and utilised for GRB, nor is gender-disaggregated data compiled.

In addition to the public bodies’ gender directorates, MoWSA is a member of the Council of Ministers and is accountable to the council and the prime minister. The budget allocated to MoWSA and others, and their implemented projects, can be traced. Specifically, it is possible to review project documents to determine which projects qualify as WEE projects. However, doing so requires clear guidelines to determine the relevance of the projects to WEE and the extent of budgets allocated and utilised for WEE-related activities. Without clearly marked budget allocations for WEE, such an exercise would involve subjective interpretation. It would also be time-consuming to do for several public bodies. In addition, reviewing selected public bodies would not provide a complete picture of WEE expenditures at the national level. Therefore, it can be concluded that currently there is no means of knowing or identifying WEE allocations and expenditures at the country level.

## **4.2 How accessible is information regarding the national and sub-national budgets?**

The national and sub-national (regional) budgets are approved by the lawmakers, i.e. HoPR at the federal/national level and regional councils at the regional level and published in the federal and regional official gazettes. The reports are prepared in local languages. The budgets are also presented to a meeting of local residents and posted on notice boards of the finance offices.

## **4.3 What level of project and budget information and disaggregation is available?**

The budget proclamation will specify the following; first, for the government as a whole:

- Total revenue source; both domestic and external (e.g. official development assistance);
- Total federal recurrent expenditure;
- Total federal capital expenditure;
- Total subsidies to regional governments and administrative councils; and
- Total subsidies for each regional government and administrative council.

Then, for each public body:

- Total budget for each public body, program, and output; and
- Source of funding for each output.<sup>8</sup>

In addition to the quantitative numbers, the budget proclamations and public body’s PB include qualitative descriptive information for each program, sub-program, project, and output.

<sup>7</sup> Federal Negarit Gazette of the Federal Democratic Republic of Ethiopia, 22nd Year No 92, Addis Ababa 27th July 2016, Federal Government of Ethiopia Financial Administration (Amendment) Proclamation, Proclamation No 970/2016. [https://chilot.me/wp-content/uploads/2017/04/proclamation-no-970\\_2016-financial-administrationamendment.pdf](https://chilot.me/wp-content/uploads/2017/04/proclamation-no-970_2016-financial-administrationamendment.pdf)

<sup>8</sup> Ethiopia’s Ministry of Finance and Economic Development. 2010. “Program Budget Manual.” p. 42. Obtained from budget staff.



#### **4.4 How reliable is this information, and what is the quality?**

The national budget information is highly reliable because the budget is prepared by public bodies, reviewed by the MoF and the Council of Ministers, and finally approved by the parliament before the start of a new financial year. Similarly, regarding expenditures, after each public body closes its accounts, the Office of the Federal Auditor General and similar bodies at the regional level audit the books and present their reports to the parliament/regional council in the following year. For the same reasons, the quality of this information is high.

#### **4.5 Can this information be used to track WEE, WFI, or WEC projects?**

The available information is not readily usable to track WEE, WFI, or WEC projects as there is no mechanism at the national level to track budgets and expenditures on WEE across sectors or public bodies in Ethiopia. As the discussants noted, the review of GRB occurs at the budget hearing level and is limited to a qualitative review of whether the intended activities are expected to benefit women, without considering the amounts allocated. At the moment, there is no separate code to identify GRB.

#### **4.6 What other approaches can be taken to identify WEE projects?**

WEE encompasses a broad range of processes and outcomes to empower women, ranging from equal access to opportunities within markets to addressing discriminatory gender norms. There are several organs of the federal government like MoWSA and their counterparts in the regions that are tasked with promoting the ideals of WEE. These public bodies implement projects aimed at benefiting women that can be analysed to determine the budget utilised in those sectors for WEE.

From the discussion with MoF gender experts, it became apparent that the preparation of Gender Budget Statements is being piloted by two public bodies: The Ministry of Agriculture and Job Creation and the Food Security Agency. The MoWSA Institutional Capacity Building team leader explained that this piloting study is driven by a partner organisation, which selected the two public bodies for their focus.

In future, this GRB piloting initiative could be used as a sample to identify WEE projects and analyse their fund utilisation based on the Gender Budget Statement. The following approach could be used:

1. Obtain a list of projects implemented by the public bodies and identify those related to WEE.
2. Review project documents to determine whether projects can be considered to promote WEE/WFI/WECs by assessing projects' components, objectives, beneficiaries, allocations, and other information included in women's development and change packages.
3. Assess whether projects are fully or partially WEE relevant.
4. In cases where the projects cannot be considered fully WEE-related, estimate the degree of relevance.
5. Evaluate results achieved, from project reports, against the goals set.
6. Estimate the amount of earmarked allocations and expenditures for WEE.
7. Decide in consultation with stakeholders, especially government counterparts, whether the analysis covers capital budgets or recurrent budgets allocated to public bodies.

Such lengthy and possibly subjective procedures may not be needed if a labelling tool, said to be under negotiation between MoWSA and the partner organisation, is implemented.

## 4.7 What are the potential limitations of tracking funding to WEE/WFI/WECs in Ethiopia?

The assessment of GRB performance concluded that there are major obstacles in the federal sectors/public bodies to GRB, including:

- Lack of sex/gender-disaggregated data;
- Lack of strong and structured workflow that establishes GRB accountability;
- Absence of gender mainstreaming guidelines in some sectors/public bodies that could form the basis for GRB practice;
- The attitudinal bias that GRB application and reporting is extra work, burdensome, and difficult;
- The little attention given to gender affairs/issues, along with attitudinal bias, makes experts consider gender inequality a women's problem only and GRB as a budget for women;<sup>9</sup>
- Inadequate awareness of existing gender-related policies, legal frameworks, and strategies; and
- Inadequate GRB training, which creates capacity issues.

In addition, a gender gap analysis of public finance management in Ethiopia<sup>10</sup> found that:

- Little progress is made in implementation following budget approval. Gender considerations are not reflected in sector/public bodies' activity plans nor monitoring, evaluation, and reporting.
- Financial templates are not sex-disaggregated and there is no mechanism for tracking what portion of budgets goes towards gender-specific expenditures.
- There is limited GRB awareness, skill, and ownership, a weak accountability system, a high turnover of trained staff, and gaps in gender-disaggregated data.

## 4.8 What needs to improve in budget reporting and publication to be able to identify WEE, WFI, and WEC projects?

The GRB assessment report proposes more GRB training, including for decision-makers and women experts/gender directorates, and to increase the accountability of public bodies that disobey GRB guidelines.

# 5. Conclusion

This short scoping assessment revealed that the Ethiopian government is cognizant of gender issues and has incorporated them into policy documents and legislation. However, the systems that enable the reporting of allocations and expenditures on this critical issue are not established. The activities of gender directorates in each public body are also mostly limited to awareness creation and participation in budget hearings. There is no basis to determine whether the considerations at the time of budget preparation are followed through as no sex-disaggregated data is compiled and GRB is not institutionalised. As it stands, it is thus not possible to extract WEE, WFI, or WECs budget allocations and expenditures from Ethiopia's public financial management system.

<sup>9</sup> Ethiopia's Ministry of Finance and UN Women. 2018. "Assessment Report on the Gender Responsive Budgeting (GRB) Performance of Selected Sectors at Federal and Regional Level", p. 120. <https://africa.unwomen.org/en/digital-library/publications/2018/12/grb-assessment>

<sup>10</sup> Ethiopia's Ministry of Finance and Economic Cooperation and UN Women. 2018. "Gender Gap Analysis of the Public Finance Management System of Ethiopia", p. 26. <https://africa.unwomen.org/sites/default/files/Field%20Office%20Africa/Attachments/Publications/2018/12/Gender%20Gap%20Analysis-compressed.pdf>

However, it is possible to compile budget and expenditure information of selected sectors/ public bodies based on analysis of projects implemented by public bodies directly engaged in WEE, WFI, or WECs activities. Depending upon progress, the Gender Budget Statement at a pilot level at two public bodies can also assist this exercise.

## 6. Recommendations

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Based on the above short assessment, Three B Consult gives the below recommendations to Ethiopia’s federal and regional governments to enable tracking of allocations and expenditures for WEE, WFI, and WECs:

### Short term

- Scale up gender budget statements for more public bodies

### Long term

- Introduce a WEE tagging and tracking system that can help identify and report on GRB more broadly, and specifically for WEE, WFI, and WECs projects undertaken in Ethiopia by all public bodies at federal and regional levels.
- Require public bodies to collect and report gender-disaggregated data for the projects they implement, especially for those that are considered to benefit women.
- Authorise MoF and MoWSA to follow up on GRB implementation and act in case of non-compliance.

For a one-time assessment of WEE budgets and expenditure, the approach suggested in section 4.6 can be used.

# Annex: Budget calendar<sup>11</sup>

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July
<b>Federal</b>	<b>By 30<sup>th</sup> September:</b> <b>MoF consultation on:</b> <ol style="list-style-type: none"> <li>Growth and Transformation Plan (GTP) annual implications</li> <li>Macro-economic and Fiscal Framework (MEFF), including subsidy estimates</li> </ol> <b>Individual organisation’s Annual Report, Infrastructure and Service Improvement Plan (ARISIP) (a) last year’s performance</b>			<b>By 30<sup>th</sup> Nov:</b> MEFF and 3-year subsidy estimates, complete	<b>By 31<sup>st</sup> MEFF,</b> include 3-year subsidy estimates to regions	<b>By 24<sup>th</sup>:</b> annual fiscal plan  <b>By 31<sup>st</sup>:</b> Individual <b>ARISIP</b> (b) this year’s <b>progress</b>	<b>By 8<sup>th</sup>:</b> <b>BUDGET CALL</b> to public bodies	<b>By 8<sup>th</sup> April:</b> public bodies submit the requested budget		<b>By 2<sup>nd</sup>:</b> <b>BUDGET COMPLETED:</b> thus, including ARISIP (a) and (b) plus (c) next year’s <b>proposals</b>	<b>By 8<sup>th</sup>:</b> budget approved  <b>By 15<sup>th</sup>:</b> notification of approved budget to public bodies  <b>By 31<sup>st</sup>:</b> make ARISIP available to the public		
<b>Regional</b>	<b>1. Integrated GTP</b> (i.e. regional development plan – new or updated); including: <ol style="list-style-type: none"> <li>Sector planning</li> <li>MEFF</li> <li>Fiscal plan</li> <li>Budget strategy paper</li> <li>Grant formula update</li> </ol> <b>2. Individual organisation’s ARISIP (a) last year’s performance – by 31<sup>st</sup> October</b>						<b>By 31<sup>st</sup>:</b> Individual <b>ARISIP</b> (b) this year’s <b>progress</b>	<b>By 8<sup>th</sup>:</b> <b>BUDGET CALL</b> and pre-ceilings to regional sector bureaus	<b>By 8<sup>th</sup> April:</b> final ceilings and budget call to sector bureaus		<b>By 15<sup>th</sup>:</b> <b>BUDGET COMPLETED:</b> thus, including ARISIP (a) and (b) plus (c) next year’s <b>proposals</b>	<b>By 8<sup>th</sup>:</b> budget approved  <b>By 15<sup>th</sup>:</b> notification of approved budget to public bodies  <b>By 31<sup>st</sup>:</b> make ARISIP available to the public	
<b>Local</b>	<b>1. Integrated GTP</b> (i.e. local development plan – new or updated); including: <ol style="list-style-type: none"> <li>Community consultations within initial expenditure ceilings (based on the current year’s budget)</li> <li>Sector planning</li> <li>Fiscal plan</li> <li>Budget strategy paper</li> </ol> <b>2. Individual organisation’s ARISIP (a) last year’s performance – by 31<sup>st</sup> October</b>						<b>By 31<sup>st</sup>:</b> Individual <b>ARISIP</b> (b) this year’s <b>progress</b>	<b>By 8<sup>th</sup>:</b> <b>BUDGET CALL</b> and pre-ceilings to sector offices	<b>By 8<sup>th</sup> April:</b> final ceilings and budget call to sector bureaus		<b>By 30<sup>th</sup>:</b> <b>BUDGET COMPLETED:</b> thus, including ARISIP (a) and (b) plus (c) next year’s <b>proposals</b>	<b>By 15<sup>th</sup>:</b> budget approved  <b>By 21<sup>st</sup>:</b> notification of approved budget to public bodies  <b>By 31<sup>st</sup>:</b> make ARISIP available to the public	

<sup>11</sup> Ethiopia’s Ministry of Finance and Economic Development. 2010. “Program Budget Manual.” p. 37. Obtained from budget staff.