

ECONOMIC
RESEARCH
FORUM



منتدى
البحوث
الاقتصادية

2017

working paper series

**PUBLIC VALUE PERSPECTIVE FOR GENDER
BUDGETING: EVIDENCE FROM EGYPT**

**Lobna M. Abdellatif, Mohamed Ramadan
and Mohamed Zaky**

Working Paper No. 1075

PUBLIC VALUE PERSPECTIVE FOR GENDER BUDGETING: EVIDENCE FROM EGYPT

Lobna M. Abdellatif, Mohamed Ramadan and Mohamed Zaky

Working Paper 1075

March 2017

This article benefited from ERF grant under “Gender and Social Protection” project.

Send correspondence to:

Mohamed Zaky

Cairo University

m_zaky@hotmail.com

First published in 2017 by
The Economic Research Forum (ERF)
21 Al-Sad Al-Aaly Street
Dokki, Giza
Egypt
www.erf.org.eg

Copyright © The Economic Research Forum, 2017

All rights reserved. No part of this publication may be reproduced in any form or by any electronic or mechanical means, including information storage and retrieval systems, without permission in writing from the publisher.

The findings, interpretations and conclusions expressed in this publication are entirely those of the author(s) and should not be attributed to the Economic Research Forum, members of its Board of Trustees, or its donors.

Abstract

This paper proposes a conceptual framework that relates failure of progressing in gender equality to weakness of budgetary and political institutions. Whereas, the former drift budgetary allocation away from producing the required public values, the latter leads to failure of reconciling and shaping individual values to come up with informed budgetary objectives. Application on Egypt shows that gender values may be locked in the basic needs perspective and lack an informed governance framework to position them dynamically in the utilitarian set of objectives of the budgetary system. Fiscal transparency should inform the process of public values formation and level up budgetary objectives for gender. Additionally, tapping up all public assets and networking them with the budgetary exercise is an important responsibility for governments.

JEL Classification: H53, H61, I24

Keywords: gender budgeting, public values, budgetary institutions, political institutions, Egypt, gender inequality.

ملخص

تقترح هذه الورقة إطار مفاهيمي يربط بين فشل التقدم في المساواة بين الجنسين وضعف المؤسسات المالية والسياسية. وفي حين أن مخصصات الميزانية بعيدة عن إنتاج القيم العامة المطلوبة، فإن الأخير يؤدي إلى فشل التوفيق بين القيم الفردية وتشكيلها من أجل التوصل إلى أهداف مستتيرة في الميزانية. ويظهر التطبيق في مصر أن القيم النوعية قد تكون محصورة في منظور الاحتياجات الأساسية وتفتقر إلى إطار حوكمة مستتير لوضعها بشكل حيوي في مجموعة الأهداف النفعية لنظام الموازنة. وينبغي أن تسترشد شفافية المالية العامة بعملية تشكيل القيم العامة وترشيد أهداف الميزانية المتعلقة بالنوع وبالإضافة إلى ذلك، فإن الاستفادة من جميع الأصول العامة وربطها بالميزانية مسؤولية هامة تقع على عاتق الحكومات.

1. Introduction

Budgeting for the provision of public service for women has gained a lot of interest all over the world. Developing countries have been part of this global trend. Studies on growth found that gender inequality deprives developing countries from boosting growth (Seguino 2000; Schober and Winter-Ebmer; 2011). However, in many cases services for women failed to meet expectations.

Inadequacy of budget resources comes at the top to justify this failure. However, weakness in budgetary and political institutions may add other dimensions. Weakness of planning and implementing the budget, and reporting its results is a critical factor for failure in delivering public values that satisfy the society's developmental aspiration. Additionally, the weakness of political institutions to reconcile conflicting individual values and voice up the collective citizens' preferences may also be another source of failure to produce gender services as it should be (Selden, Forrest, and Lockhart 1999). Moreover, failure to deliver may signal to the political inability to utilize public assets in the proper mix, timing, and networking¹ (Bryson, Crosby and Bloomberg 2015). Whatsoever the combination of weak institutions, it alerts to a failure of operationalization of public values (Moore 1995; Benington 2011; Bryson, Crosby, and Bloomberg 2014) to produce public services beyond the issue of adequacy of public resources.

This article aims to discuss gender budgeting, beyond the adequacy challenge, through a conceptual framework that recognizes weakness of budgetary and political institutions. We argue that while gender values may be strongly placed in the ethics of the society, nevertheless they often lack an informed governance framework to position them properly in the utilitarian set of objectives of the budgetary system. Gender issues are perceived from the perspective of the rights approach to budgeting; however, they are not situated in the growth and sustainability framework of the budget.

This may be the case in many developing countries. In this paper, we utilize the data of Egypt for analysis. In Egypt, gender issues have gained good attention; however, results are still unsatisfactory. The study utilized data of previous related surveys on public values and collected more first-hand data through public polls and interviews, to alert to the importance of widening the scope of assessment of budget results regarding gender beyond the conventional adequacy challenge. This sheds light on the responsible role of government to mitigate the possible negative impact of the utilitarian perspective of gender on functioning the values through budgeting exercise, and to correct for the short-term cost-benefit calculation that may jeopardize the sustainability of development in the society. Additionally, the research raises questions about utilizing full set of public assets beyond the pecuniary allocation of budgeting, to produce gender values. This recalls the government role to create informed governance structures between citizens and society, and between administration and society to create values (Benington 2011).

The article is structured in four sections. After the introduction, it builds on the literature of public values to construct a conceptual framework that positions budgetary and political institutions in the chain of producing values. Then section three presents the case of Egypt. The final section concludes.

2. Literature Review and Conceptual Framework

Moore (1995) introduced "value triangle" as a framework to explain how administration produces value for the money they are entrusted with by the public to satisfy citizens' interests and preferences. His framework discusses three elements; it starts with the authorizing environment which shapes how and who is authorized to identify the collective citizens' interests and set decisions of public objectives. Once administration receives these decisions, it accordingly allocates public resources to produce public goods, where the efficiency and

effectiveness of using public resources depend on the operational capacity of the administration. Thirdly, how to assess administration work in producing values is done against a benchmark which assures the fulfilment of citizens' interests.

Moore's framework holds the administration accountable to produce those services signaled by the authorizing environment. So far, any failure in producing public values is attributed to problems of efficiency and effectiveness. Additionally, the roles of budgeting exercise and budgetary institutions are highly significant as money is the main available asset for the administration to produce results. However, if the context is opened to internalize political institutions responsible for synthesizing individual values into the political public sphere of values and also the power of government to use other public assets, then failure would go beyond public administration.

Budgetary institutions comprise numerical, procedural and transparency rules. Numerical rules are about setting statistical targets for expenditure (Hallerberg, Strauch, and Von Hagen 2006). Some countries set minimum spending on budgeting for women (Budlender 2007). Procedural rules outline the mechanisms to be followed in budget planning and execution. As such those rules, in addition to fiscal transparency directions, regulate the flow of information and control for principle-agent problem. They also contribute to effectiveness and efficiency of public spending. This explains their important effects on budgetary outcomes (Hallerberg, Strauch, and Von Hagen 2006, 2007). Strauch and von Hagen (2001) consider budget processes reform as solutions to spending bias in public finance. The value perspective increases budget effectiveness as it levels up the functions of government from producing specific fragmented set of targets to producing values. Failure of budgetary institutions is partially due to weak coordination to produce results (Hallerberg, Strauch, and Von Hagen 2006), which the study analogizes to the relationship between value failure and the lack of multi-sectoral collaboration of value producing (Page, Stone, Bryson, and Crosby 2015).

Procedural rules should be sharp enough to reflect the strict relationship between political and budgetary institutions. Clear contacting institutions are important, such as elections in the case of voters-politicians or program budgeting in the case of politician- administration. However, the issue is highly complex as it is impossible to have a complete contract telling the agent what to do in each situation. As the lead solution, communication and transparency rules should play a role. When the process is open and traceable, all players should assess their actions against the set of agreed upon public values. Accordingly, a strategic framework can replace the probable highly stringent system resulting from an excessive level of details. Transparency rules help to disseminate and disclose the final outcomes and the process of making them happen. Von Hagen (1992) suggested a multi-annual fiscal target as a strong political commitment when embedded in a consistent economic forecasting framework, a large degree of transparency of the budget, limited amendment power of parliament, and limited flexibility during the annual budget execution process.

While, Moore broadened public value thinking to allow public services to focus on delivering ends, endorsed by service users and their communities, Benington (2011) reformulated the definition of public values to stress that values are competing. This signifies the importance of a deliberative democratic process to express and debate the values. Thacher and Rein (2004) elaborated different coping strategies which administration will use to deal with issues of values' clarity; however, each coping strategy has its limitations and implications on the efficiency of the budgeting exercise.

Based on the above literature, this article proposes a wider framework to explain the failure in delivering services for women. Now, this could be mapped to the relation between the individual value sphere vs. the public value sphere, the transformation of values from the public sphere to be utilized in budgeting where basic approach is assessed against cost-benefit and

utilitarian approaches, time horizon or progress opportunity; among others. Additionally, it is interesting to attribute part of the failure to how the authorized players, utilize public assets beyond the budget, to produce values.

Political institutions are diversified. The political voting system play critical role to identify public values for budgetary purposes. The nature of the electoral system may lead to the prevalence of an opportunistic behavior. Politicians will focus on demands of high voices. Moreover, political parties may not be strong enough to address the problem of competing public values. The role of other players in the authorizing environment could be strong. Also, global public values, channeled by international agreements, may have impact on public value formation. However, the authorizing environment that synthesizes public values may not be open to integrate such complementary roles or it may incubate them in an informal manner which does not assure sustainability. This highlights the important issue of who is authorized to do what as it influences the results. Blaug, Horner and Lekhi (2006) and Jorgenson and Bozeman (2007) presented a comprehensive list that incorporates, in addition to politicians and ministers, the complementary role of media, civil society organizations and the administration themselves. Everything should work to come up with a synthesized set of objectives which level up the individual values to assure the sustainability of society. Budget procedural institutions differentiate between budget mainstream and additional extra budgets. If the role of complementary players is not explicitly activated and integrated into the mainstream, then the accountability for results may be compromised and sustainability may be jeopardized.

The authorized players' power is not limited to the pecuniary resources of the mainstream budget or extra budgetary activities. The authorizing environment's role could tap up other public assets using the government capacity to network all players in the society and also to set decisions. The mix of public assets to produce values is an important issue which may contribute to the success or failure of producing values.

The budgeting wider framework hosting the above discussion is shown in Figure (1). It incorporates different spheres in the chain of creating value from public resources.

This framework indicates that public values identification is critical to assess budgetary outcomes. Missing to realize what is going on in the upstream of the value creation chain of spending public money, may mislead the analysis of gender issues. Analysis should extend to the discussion of resources adequacy allocated for specific public value to capture institutions that govern budget targeting shaping.

This can provide some answers for important questions such as: do developing countries have the mechanisms to conciliate competing individual values into a clear ordering of public values necessary for the sustainability of the economy and society, or do the individual values prove to be dominant due to weak political institutions, in addition, to are there mechanisms to provide feedback to the public in a way that allows individual values leveling up.

This means that modest gender results should be analyzed in a wider context which is not restricted to the available financial resources.

Lack of financial resources may adversely affect the process of setting budgetary objectives towards gender issues. The Organization for Economic Co-operation and Development "OECD" aid flows in support of gender equality and women's empowerment have tripled since developing the Millennium Development Goals from USD 8 billion in 2002 to USD 24 billion in 2012, representing an annual average growth rate of 12% for 2002-12. While all sector-specific aid grew at 6% over the same period, and they primarily targeted the education and health (OECD 2014). However, external resources alone can't alter the mechanisms, through which individual values synthesize public values. Yet, they slightly mitigate the result but do not work on the root cause. Hence, sustainability is jeopardized. Most lessons learned highlighted

the importance of the public value sphere as the engagement at technical levels of administration doesn't assure good outcomes (OECD 2011).

When the political institutions and the authorizing environment are not accountable enough to the process of forming public values, administration may then be faced with unclear situation. They may grapple and make judgments about value conflicts. They could either maximize their individual values (Posner 2010) especially in case of weak accountability process, or apply any other strategy to cope such as sequencing conflicting values or incubating them partially. However, if administration is fragmented, the strategy of coping may differ from one agency to another leading to fiscal fragmentation which represents another sort of value failure.

Figure (1) completes the value creation frame by adding other assets controlled by the authorizing players. These assets could take the form of decisions to address some gender issues beyond budgetary allocations and networking with the non-government sector to partner for creating values beyond the limited budget exercise. This means that the final outcomes are not the sole results of budgetary work. It is partially attributed to how political institutions decided on the mix of activities for gender between budget and other channels.

As of Figure (1), value failures could be attributed to weak political institutions failing to synthesize individual values or to set in place the proper context to fully utilize the public assets working for gender. Moreover, weak interaction between political and budgetary institutions to map smoothly public values into budgetary objectives, adds another failure dimension. Last but not the least, weakness of budgetary institutions to maximize the value for public money because of the lack of efficiency and effectiveness remains a critical source of failure to produce gender values.

3. Gender Values and Budgeting in Egypt

3.1 Gender profile and budget cycle

Gender profile. Females represent about 49.0% of Egyptian population in (CAPMAS 2015). Successive constitutions in Egypt worked on establishing women's rights, for example; the equality and non-discrimination were stated and supported in the Egyptian Constitution of 2014 in Article 9 of equal opportunity and Article 11 of equality between men and women. Egypt was the first Arab country that ratified the Convention on the Elimination of all forms of Discrimination against Women "CEDAW" three decades ago. The Nationality Law was amended to enshrine Egyptian mothers' right to pass their nationality to children. Also, the country established family courts and created new family insurance to guarantee basic rights for divorced women and their children. ODA supported creating many strategies and initiatives for females' education, reproductive health, and combating violence against women.

There were considerable results for basic issues, yet, general status is still lack behind expectations. According to the Human Development Index, the gender gap is 13% ranking Egypt as the 131st in the Gender Inequality Index (HDR 2015). Expected years of schooling are 13.3 for females compared to 13.8 for males with almost less 30% difference in average years of schooling for females compared to males (HDR 2015). The 2014-2015 enrolment rate revealed a typical equality between both genders in the pre-primary education and only a slight difference for females (95.5%) compared to males (94.3%) in primary education. Furthermore, there was a notable increase in enrolment rates for females compared to males in preparatory and secondary education, which reduces the difference to about 3.8% and 6.8% respectively (CAPMAS 2014).

One of the important gender profile characteristics is concerned with the health statistics, which showed that life expectancy at birth in 2014 is 69.7 years for males and 72.5 for females. The maternal mortality rate has decreased from 84 per one-hundred-thousand live births in 2001 to about 52 in 2013; however still relatively high internationally.

Poverty is considered a main gender differentiating factors, as most of the literature has presented females as an economic vulnerable group. Similarly, transfers show notable gender differences. Starting with the national overview, there is about 16.7% of the household income coming from cash and in-kind transfers. The urban transfers hit 18.6% compared to 14.8% in rural areas. The average current transfers reveal a notable increase in case of female-headed households, as they receive, on average, L.E. 11,012 per annum, which is close to three times the yearly transfer of male-headed households accounting for about L.E. 3,818. Also, in-kind transfers witness a notable increase in case of female-headed households which receive an annual average of about L.E. 629, compared to L.E. 398 for the male-headed households.

By shifting from the basic needs approach to an economic empowerment approach, a different picture emerges. The analysis of labor market, especially the transition stage from school to work, showed a significant gap between females and males from the perspective of acquiring jobs and the quality of those jobs. The results of the Labor Force Survey "LFS-2014" revealed that females' unemployment rate is 24.0% which is about 2.5 times the males' unemployment rate of 9.6%. The labor force participation rate among females was about 23.1% compared to 72.3% among males in the age group of 15 years and above. These statistics show the significant gap between females and males regarding demand and supply of the labor market.

The results of Household Income and Expenditure Survey "HIES" 2012-2013 revealed that the bulk of household income comes indeed from work, which exhibits a little bit different pattern between males and females. While 72.5% of female-headed households' income is derived from wages and salaries, only 62.9% of male-headed households' income comes from the same source, which is aggravating the female employability challenge.

Budget cycle. The budget cycle is a means to transmit values into services through the budget cycle. The cycle is controlled by the constitution and the Budget Law. The cycle starts with government presents the budget proposal to the parliament for discussion and approval. Here the voting system pays a role in setting budget objectives and allocations. Voting in Egypt, *do jour*, is both candidate-based, and party-based. However, *de facto*, it is biased towards individuals more than parties. For parliamentarians, this primed them that success in the next round is linked to their responses to the most voiced constituents in their districts. It is expected in such context that very few of parliamentarians would devote time to work on individual competing values or to give attention to long run sustainability.

As it shown in Abdellatif, Hassan, Youssef and Zaky (2016) the demand of voters on pluralistic goods is easily transmitted to the budget exercise through budget discussions in the parliament. Parliamentarians by echoing the voice of their voters, they allow individuals preference to reflect on the budgetary objectives and allocations. They pass the authority to reconcile conflicting values to the government.

Budget Law sets the arrangements for preparing the budget. It articulates the role of administration and keeps silent on the role of other players. Egypt has no fiscal rules regarding minimum spending on budgeting. Procedural rules of budgeting are based on the role of the minister of finance as an agenda setter who decides the total, and sectoral budget envelopes based on sectoral negotiation. Ministers do not sign results agreements. The budget is organized into line items. There are program presentation or discussion. Some activities are discussed per se and budgeted for, but this is not the general practice. Accordingly, budget work is not integrated and it is difficult to establish a trackable relation between values and budget results. It is possible to track the budget to number of schools, health clinics, and roads. Nevertheless, no track could be established to education results or health status or to growth and number of new jobs.

The consecutive budget documents always give considerable attention to gender issues and highlight many activities to close the gender socio-political- economic gaps. Some of the proposed activities are sectoral; mainly for health and education and poverty. Some resources are channeled to government units serving for social protection of women such as violence against women. Table (1) presents the most significant administrative governmental agencies in Egypt providing services for women. As it appears, many ministries and councils serve gender issues. Ministry of Planning is responsible for socio-economic themes planning. It is hard to track the work for women in the socio-economic planning and in its mapping to the budgeting exercise. As mentioned, the absence of program-based budgeting hinders the tracking of gender budgeting.

ODA's objectives and resources are harmonized with the five-year development plan and annual budget, yet, they are not integrated. ODA contributed noticeably to gender budgeting in Egypt. We reviewed ODA projects in Egypt for gender issues¹ over the last decade. Data reveal that ODA programs are diversified between those principally targeting gender and others which are general but should be screened for the issue of equal opportunities. However, most of the engagements are general. Streamlining gender activities into the budget exercise has taken place for some programs, as table (2) presents.

Civil society is active in providing services for women. They have to report on those activities to Ministry of social Solidarity, however, those activities are not integrated with the planning and budget work. Egypt has almost 28 thousand of civil organizations in 2016 as shown in the statistics of the Ministry of Social Solidarity. Spending of some of them as noticeably big and national coverage is wide. For example, Egyptian Food Bank spent up to 4.5 billion LE in 2013 on the food program with number of beneficiaries amounted to 3.7 million household (Egyptian Food Bank, 2016). For comparison, the state budget allocated 32 billion LE to food stamps program in the same fiscal year.

3.2 Gender values and budgeting wider framework

Following the wider budget framework presented above, this section reviews how individuals perceive gender values, recognize them in the budget exercise. This article follows a simple approach to recognize public values by simple add up of the individuals' values²⁷. Our references for collective mind of Egyptians towards gender values are the World Value Survey-Egypt "WVS" for 2012 and the Survey of Young People in Egypt "SYPE" rounds of 2009 and 2014 (Population Council 2011, 2016). Both WVS and SYPE have gender perspective. The main finding of both is that society in general and youth are egalitarian with girls' education more than access to labor market. Both surveys show tolerance towards human rights of women for social dimensions. However, men and women appreciate priority given to men if there are conflicts in economic interests.

Benchmarked with SYPE and WVS as a national reference for the values of gender, the study conducted a rapid assessment survey. The sampled respondents' perspectives on gender values will be the source to investigate the wider budgeting conceptual framework. The conducted survey is a public opinion poll, carried-out using telephone interviews³⁸.

¹ Ministry of International Cooperation publishes this data periodically in annual report "ODA in Egypt", (MOIC 2015).

² The pluralism of individual values is a complicated subject. This article follows a simple approach to signal public preferences and values. Collective choice, values and preferences are multidimensional subject that can be studied from economic, political, managerial, sociology and moral philosophy perspectives. See Blaug, Horner, and Lekhi (2006), Cowling (2006), and Hills and Sullivan (2006).

³ The rapid assessment methodology was based on targeting four different groups: males aging 35 years and less, males above 35 years, females 35 years and less, and females above 35 years. The classification is built on the international definition of Youth used in the National Human Development Report 2010, as well as the intersection with the gender dimension. Accordingly, the results present the knowledge and attitude of youth males and females, separately, versus non-youth or the middle-aged and elders. The sample was designed to target 100 candidates from each of the four groups, based on the statistical

Results of the two rounds of SYPE have shown the same pattern, however with variation. Starting from the importance of education for boys versus girls, about 76.3 percent of young people in SYPE 2009, stated that education is more likely important for both genders. The differentiation of responses by gender has shown that 35.0 percent of young males and 14.0 percent of young females believe that education is more important for boys than for girls. The 2nd round (2014) was less egalitarian; about 56.7 percent of young people in Egypt agreed that educating girls is equally important to educating boys. However, only 34.2 percent of young males and 20.8 percent of young females believe that education is more important for boys than for girls.

The second important theme addressed the priority of male or female employment given the existence of limited job supply. In 2009, about 92.9 percent of young males and 81.0 percent of young females believe that males' employment is a priority in the lack of sufficient job supply. In 2014, the same pattern with less severity had appeared, as about 68.1 percent of young males and 52.1 percent of young females had the same belief that males' employment is prioritized. The third relevant question asked if the employed females would have better marriage opportunities. In 2009, about 31.8 percent of young males and 46.8 percent of young females agreed that females' work enhances their marriage opportunities.

Table (3) shows the poll results and differentiate among groups of responses whenever statistically significant. Interesting to tell that when addressing general society issues such as growth, there were no significant differences among gender, age groups, or education levels in their responses or ordering of values. This matches the general results of WVS. With respect to gender values, there was positive responses for equal gender opportunities but to a less extent than SYPE 2014. This is worrying; recall that SYPE 2014 results were less than those of 2011. Additionally, the responses for specific services were always less than the consensus for the generic addressing of values for women. While 84% of the responses recognized gender as a value for budgeting, positive responses went down to 38%, 36% and 32% for education, health and jobs for women, respectively. Moreover, the latter positive response that budget should work to generate jobs for women challenged by the 70% agreement that scarce resources should work for availing jobs for men as opposed to women. This finding concords with WVS results.

It is worth mentioning that interviewees did not show any recognition for budget role in combating violence against women or any other life style services. Worthy to tell that gender issues overlap with those of childhood, which may lock women in motherhood's roles.

When focusing on accountability for women services, 87% recognize that budget adopts gender values. Yet, just 67% of respondents who perceived that allocation of resources in the budget is matching, in one way or another, the structure of gender values. Additionally, only 55% appreciate the value for money produced by budgeting. Citizens recognize that the budget allocate resources to required services, however, they have doubts about the results.

It is worth telling that satisfaction of budgeting exercise towards gender was higher than those of general services addressed to society at large. Only 59% of the sample recognized that the budget exercise matches the service the citizens value more, which went down to just 44% who consider the services produced as satisfying those values. Interesting to tell that the highest ranked public goods as of the poll results were education, health and poverty reduction, which were also the top ranked item spending in the budget. As of the 2015/2016 budget bill, budget

theory of getting more than 30 observations to reach the normal distribution for the studied phenomenon. The respondents were surveyed through a random sample from a mix between fixed and mobile lines, by a questionnaire designed by the authors to achieve the required objectives. The respondents aged from 18 to 72 from different governorates. About 71% were married with child dependents, 7.7% married with no dependents, and about 21.2% were not married. About one third of the respondents achieved a university degree or above, one third achieved a secondary general, Azhar or vocational degrees, while less than 12% did not go to former education. The respondents were approximately equally divided between employed and unemployed. Males show three times employment probability than females.

top ranked three type of spending; 16%, 7.2% and 6.1% on education, health, and social subsidies, respectively. Unfortunately, as Egypt is not presenting its budget into programs, it is not possible to track similarly gender service in the budget allocations.

For the authorizing environment, the role of government in identifying the public values for budgeting is highly valued which matches WVS's results. On the contrary, interviewees have low recognition for the roles of media, academia, municipalities, and other players in the public domain. According to WVS, the public has low recognition to the role of parliament and non-government sector. The poll respondents highlighted the importance of engaging citizens in dialogues for values and budgeting. Respondents would appreciate if government opens the budget process to engage citizens more frequently.

The study also incorporates results of interviews with parliamentarians and senior executives to know more about the authorizing environment. Fourteen parliamentarians acting in the current session of 2015⁴⁹ were selected based on their past presence for at least one session during the last two completed parliament sessions of 2000 and 2005. They mentioned that they highly value the budget as a means to serve gender issues. Also, they stressed that their constituents are the main source of recognizing preferences for setting the budget objectives. Only 21% of the parliamentarians interviewed mention that they held discussion with government to assess the budget objectives and allocations. Additionally, they mentioned that there is no practice to have a pre-budget discussion on budget objectives or allocations or to deal with conflicting budgetary objectives.

Parliamentarians interviewed have ranked education and health as priorities that deserve the highest budget allocations. Despite positioning gender issues as national issue; they asserted that lack of resources put pressure on gender issues to be in harsh competition with other pluralistic goods and services. Almost 80% of the surveyed parliamentarians declared that they will vote for pluralistic goods and services, while only 15% will go for gender services in case of tight budget constraints. Moreover, 65% perceive allocations for gender as insufficient; nevertheless, they cannot assess the extra resources needed due to the lack of concrete tools of tracking actual resources allocated to gender services. Furthermore, parliamentarians insisted that the government should take the main responsibility of budgeting for women. Education, violence, jobs and health respectively are the most important issues that budgets can do for women. About 36% of them mentioned that they raised gender topics during the current session but they did not request extra allocations.

Examining how political recognitions for gender turned into reality is shown in table (4). Numbers of interrogations for gender issues are used to express seriousness in addressing gender issues. Numbers were very little representing only 16% of all topics discussed on average during the two tracked sessions of 2000 and 2005. There is no possible way to compare between past records and the current ones because there are no available documents to track new interrogations. So, we cannot assure that the current parliamentary session is experiencing more interest in gender issues as it may show from the interviews. But it is worth mentioning that none of the gender discussions in the current session is concluded with more allocated resources to women services, which is the same demonstrated practice in the previous sessions' interrogations. Interestingly, the total number of interrogations during 2000-2010 is equal for both genders.

Table (5) presents the interrogations which requested adding up expenditure to budget by sector. As shown, all are related to general services. This corresponds to the response of parliamentarians that pluralistic goods and services are their main concern, while gender topics

⁴ Interviewees were selected from the parliamentarians elected before for at least one previous round. Those, satisfying this condition, were found to be 60 members. Number of interviews covered 25% of them, 15% of which were women according to their representation in the parliament in the 2015 2015.

come in a subsequent rank. More precisely, gender issues may be raised and even escalated to an interrogation but not to the extent of reallocating resources for gender. It is worth mentioning that Parliamentarians have good recognition to other public assets beyond budget. They recognized their role in legislature as complementing the budget, yet, not as effective as provision of direct services.

To explore the role of administration in the chain of value creation, the study interviewed chief executives of finance and planning in the ministries of Education, Health, Finance and Planning. They have deep understanding for the critical role of public administration in transmitting public values into budgetary objectives. They obtain strategic guidance from ministers, whom have clarity on gender issues more than parliamentarians. Executives have close relation with civil society, media and experts to improve their understanding for gender gaps and needs. They see line item budgeting as hiding a lot of work undertaken for gender.

They mentioned that they have good knowledge of public preferences and interests in public services. Additionally, they perceive the existing budgetary allocations as reflecting public values. They perceive the budget as the most important tool to address gender aspects. They recognize the importance of other public assets as the power of legislature. However, they appreciate the role of budget and stress that all laws and public decisions have a budgetary component to functionalize them.

Executives interviewed believe that the gender perspective is strongly presented on the government agenda. Budget align resources to gender and ODA adds more resources. Budget process is not a top down; rather it is a bottom up. This explains the deconcentrated gender portfolio; each pertinent government unit sets its related activities and assigns a budget within its specified envelope.

They stressed good results of government's work for gender over the last decades which is demonstrated in improvements in all women health and education indicators, in contrast to poverty and employment indicators which remain challenges against gender equality. This explains the recent introduction of the conditional cash transfer for poor families headed by women to keep their children in schools. The same applies for the child pension that was introduced almost ten years ago. Despite those programs are not aligned specifically to girls, they are the most important beneficiaries.

4. Policy Discussion

The study used secondary and primary data to explore the gender issue in Egypt within a wider budgeting framework. Beyond adequacy of resources, four main findings emerged.

Firstly, the value for money is low which augments the challenge of inadequacy of resources. As the rapid assessment survey showed, respondents did not deny that budget allocates resources to produce public goods and services, yet, they do not appreciate the budget results. Secondly, parliamentarians do not address the value competing challenges in a clear manner. Responding to high voices cannot assure sustainable development. Lacking a program budget presentation relaxes parliamentarians from the accountability on budgetary allocations. The political contract is incomplete. Thirdly, fiscal transparency has not worked for gender. It could not communicate the success of narrowing education and health gaps achieved through the budget work to inform the value dialogue. Fourthly, budget exercise is the easiest tool in hands of government to address gender issues. No clear efforts to tap up the capacity of other public assets such as the power of decisions and networking with non- governmental organizations.

So the failure combination includes failures of: electoral system to hold politicians accountable for critical issues that sustain development, budgetary system to upgrade practices of allocation into program based budgeting, government to partner with other players and level up the

authorizing environment, and last, but not least, fiscal transparency to communicate clear messages to society to inform the value creation.

Failure symptoms manifested themselves in: the individuals' perception of gender halted at a primitive stage of basic needs, gender issues are trapped in the budget little resources, competition between gender work and pluralistic goods and services is augmented, and government is the sole authorizer in setting the order of budget objectives depriving the society from benefits of partnership between government and other players.

As the study showed, Government performs through short cuts and using tools under its direct control. Government is the main player for the gender work which narrows down the authorizing environment. While parliamentarians opt for limiting their role to serve pluralistic goods and services for their local constituents, other players have no structure context to participate. The context of planning and budgeting has no capacity to host others. This is a two-fold issue. From one side, the public does not trust non-governmental organization as shown from WVS and do not see them as a key player in the authorizing environment as appeared from the rapid assessment survey. From the other side the government has a lot to do to be able to furnish a networking frame that allows partnership with others to work collaboratively for development. There is no full-fledged gender strategy widely discussed and publicly accepted with clear division of roles and responsibilities. Gender work is fragmented among different government units. Again, the absence of program presentation dilutes accountability. The context for an informed dialogue is missing.

Policy recommendations are to utilize budgetary institutions to level up the playing field. Reforms of political institutions may take longer time. Firstly, gear fiscal transparency to gender issues. Feeding back the good status of gender in health and education to the value creation context is important to reshape individuals' values and provide the government with society support to keep the momentum. Secondly, gender strategy must cascade into programs to bring all players on board with clear roles and responsibilities. Government may not have the capacity to partner with civil society. However, the future of development of gender would depend on a smart plan for partnership between government and other players. It is not just about capacity building, enablers to furnish and nature a healthy and accountable partnership is a big issue that deserves attention.

Finally, the framework and many findings could lend themselves easily to many other developing countries. According to the Global Gender Gap index and sub-index in some countries during 2015, developing countries as Pakistan, Morocco, Lebanon, Oman, Turkey, Algeria, among others, are doing well in educational and health front for gender; however, the gender gap is still recognizable because of the failure to level up economic and political opportunities for women. It may be a good opportunity with the Sustainable Development Goals to extend further research beyond the simple gender budgeting.

5. Conclusion

This article established a budget wider conceptual framework to incorporate budgetary and political intuitions that affect creation and operationalization of public values. The case of Egypt was presented to show that gender values may be strongly placed in the society ethics; nevertheless, they often lack an informed framework to position them properly in the utilitarian set of objectives of the budgetary system and to tap up other public assets beyond the limited budget resources. Reforms in the public financial management, such as improving budget preparation through program based budgeting, better public investment management, gearing fiscal transparency to better communicate with the public, all would act as a leverage to raise political accountability and streamline the division of labor between government and other players in the society. These reforms, while budgetary in nature, would furnish the road for deeper developments for political institutions.

References

- Abdellatif, Lobna, Mazen Hassan, Noha Youssef and Mohamed Zaky. 2016. Fiscal Transparency Puzzle and Electoral Institutions: Applying a 3Ds Approach for Tracking the Action Cycle in Egypt. *The Journal of Legislative Studies* 22(3): 424-444.
- Benington, John. 2011. From Private Choice to Public Value? In *Public Value: Theory and Practice*, edited by John Benington and Mark Moore, 31–49. London: Palgrave Macmillan.
- Blaug, Ricardo, Louise Horner, and Rohit Lekhi. 2006. *Public Values, Politics and Public Management- A literature review*. London: the Work Foundation
- Bryson, John, Barbara Crosby, and Laura Bloomberg. 2014. Public Value Governance: Moving Beyond Traditional Public Administration and the New Public Management. *Public Administration Review* 74(4): 445–456.
- . 2015. Introduction. In *Creating Public Value in Practice- Advancing the Common Good in a Multi-Sector, Shared-Power, No-One-Wholly-in-Charge World*, edited by John Bryson, Barbara Crosby, and Laura Bloomberg, 1–28. Abingdon, UK: CRC Press/Taylor and Francis.
- Budlender, Debbie. 2007. Gender-Responsive Call Circulars and Gender Budget Statements Guidance sheet series No.1 January, UNIFEM.
- CAPMAS. 2014. *2012-2013 Household Income and Expenditure Survey "HIES"*. Cairo: Central Agency for Public Mobilization and Statistics.
- . 2015. *Statistical Year Book*. Cairo: Central Agency for Public Mobilization and Statistics.
- Cowling, Marc. 2006. *Measuring Public Value: The Economic Theory*. London: Work Foundation.
- Egypt's constitution 2014.
- Egyptian Food Bank 2016. <https://www.egyptianfoodbank.com/en/our-achievements>
- Egypt's Ministry of Finance (MoF). *Finals of Annual State Budget*. Cairo: Egypt's Ministry of Finance, various issues.
- . 2008. *Gender Budgeting in Egypt: an analytical reading*. Cairo: Equal Opportunities Unit, MoF.
- Egypt Parliament. *Content Analysis of Records of Budget Discussion*. Cairo: Egypt Parliament, various issues.
- Egypt's National Council for Women. 2013. *Egypt's National Council for Woman in a Year*. Cairo: Egypt's National Council for Woman
- HDR. 2015. *Human Development Report 2015 Work for Human Development*. New York: United Nations Development Programme.
- Hallerberg, Mark, Rolf Strauch, and J. von Hagen. 2006. The Design of Fiscal Rules and Forms of Governance in European Union Countries. Discussion Paper Series of SFB/TR 15, Governance and the Efficiency of Economic Systems.
- . 2007. The Design of Fiscal Rules and Forms of Governance in European Union Countries. *European Journal of Political Economy* 23(2): 338–359.
- Hills, Dione, and Fay Sullivan. 2006. *Measuring Public Value 2: Practical approaches*. London: The Work Foundation.

- International Population Council and IDSC. 2009. *Survey of Young People in Egypt*. Cairo: International Population Council.
- Jorgensen, Torben Beck, and Barry Bozemen. 2007. Public Values: An Inventory. *Administration and Society* 39(3): 354–381.
- Moore, Mark. 1995. *Creating Public Value*. Cambridge, MA: Harvard University Press.
- OECD/OED. 2011. Mainstreaming Gender Equality: Emerging Evaluation Lessons. Evaluation Insights Number 3 November 2011, Network of Development Evaluation.
- OECD. 2014. *Financing the Unfinished Business of Gender Equality and Women's Rights: Priorities for the Post-2015 Framework*. Paris, France: OECD.
- Page, Stephen B., Melissa M. Stone, John M. Bryson, and Barbara C. Crosby. 2015. Public Value Creation by Cross-Sector Collaborations: A Framework and Challenges of Assessment. *Public Administration* 93(3): 715–732.
- Poner, Barry. 2010. Another Look at the Impact of Personal and Organizational Values Congruency. *Journal of Business Ethics* 97(4): 535–541.
- Population Council. 2011. *Survey of Young People in Egypt*. Cairo: Population Council, West Asia and North Africa Office.
- . 2016. *Survey of Young People in Egypt*. Cairo: Population Council, West Asia and North Africa Office.
- Schober, Thomas, and Rudolf Winter-Ebmer. 2011. Gender Wage Inequality and Economic Growth: Is There Really a Puzzle? *World Development* 39(8): 1476–1484.
- Seguino, Stephanie. 2000. Gender Inequality and Economic Growth: A Cross-Country Analysis. *World Development* 28(7): 1211–1230.
- Selden, Thomas M., Anne S. Forrest, and James E. Lockhart. 1999. Analyzing the Reductions in U.S. Air Pollution Emissions: 1970 to 1990. *Land Economics* 75(1): 1–21.
- Strauch, Rolf, and Jürgen von Hagen. 2001. Formal Fiscal Restraints and Budget Processes as Solutions to a Deficit and Spending Bias in Public Finances—US Experience and Possible Lessons for EMU. ZEI WP B 14, Center for European Integration Studies.
- Thacher, David, and Martin Rein. 2004. Managing Value conflict in Public Policy. *Governance* 17(4): 457–486.
- von Hagen, Jürgen. 1992. Budgeting Procedures and Fiscal Performance in the European Communities. EU Commission Economic Papers 96, EU Commission
- World Value Survey Association. 2012. World Value Survey. <http://www.worldvaluessurvey.org>

Figure 1: Value Chain for Creating/producing Public Values through Budgeting

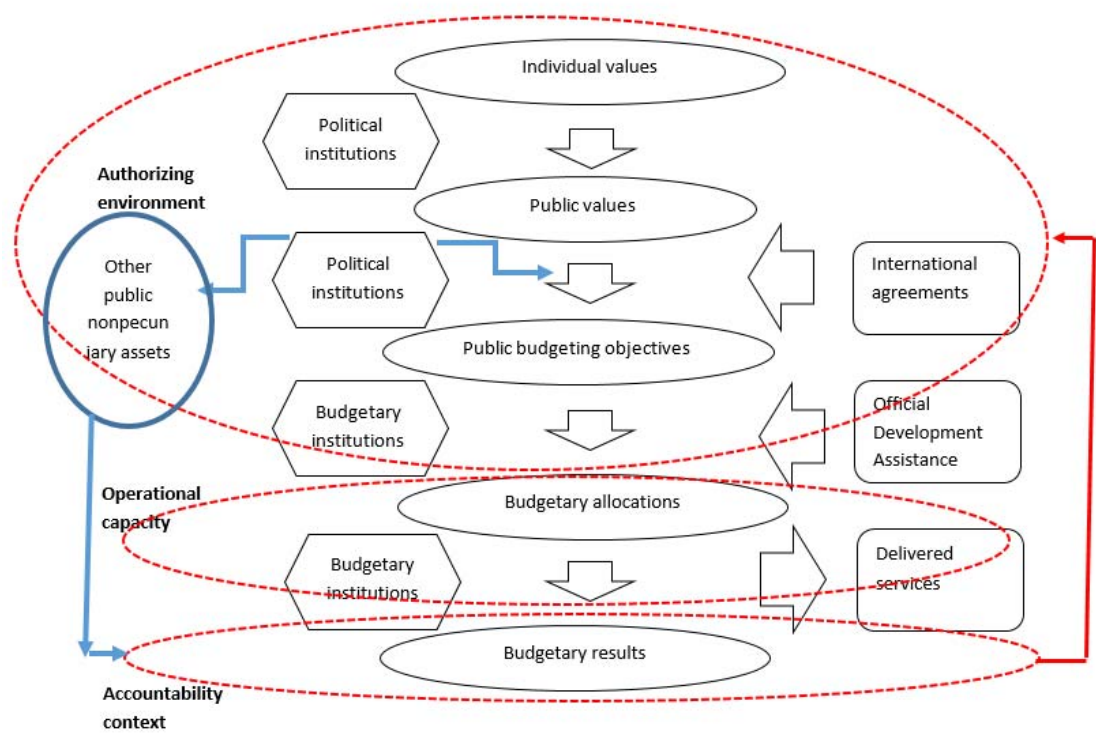


Table 1: Roles and Responsibilities of Administrative Units for Gender Budgeting

Administrative unit	Roles and responsibilities
The National Council of Women	Carrying out an important number of programs regarding economic, social and political empowerment of women. In the field of economic empowerment, the Council offers grants and soft loans for women breadwinners, as the program of the campaign to achieve the dreams of the women of Egypt, the Council established the Centre for Women's Development skills with a number of public and private universities. In the area of social empowerment, board shall establish centers for government services in branches of the Council in governorates, through which it launched a literacy campaign in cooperation with the National Authority for Literacy and Adult Education. The Council also adopted rural leaders' project. Also it established a center for receiving women's complaints nationwide
The National Council for Childhood and Motherhood	Responsible for proposing public policy in the field of childhood and motherhood. The Council has been the national counterpart of many ODA activities related to girls' education, FGM, and prenatal health.
Ministry of Health	The organizational structure of the ministry includes specialized units for women health, such as the National Population Council and Women's Health Center in Assiut, one-day surgery hospitals in different governorates, pediatric hospital in Mansoura, women and maternity hospitals nationwide, urban health centers nationwide. In addition to many specialized programs, among which: family planning program, reproductive health programs, elderly care centers, the development of complementary health services program, strengthen maternal and child health services program, the program of health education, reproductive health and care for pregnant women program, the Women's Health Program and Family Welfare.
The Ministry of Education	Offers a number of women programs such as supporting community education program for girls who are not enrolled in education programs, program for supporting children with special needs and their integration, the new school program for girls' education, and friendly schools for girls and schools for street children, and the literacy program in cooperation with the National Authority for Literacy and Adult Education.
The Ministry of Social Affairs	Offers many programs including child pension and social security pension and social services (such as providing financial incentives for ladies and girls who have erased their illiteracy, and providing grants to teach children to combat school dropout and child labor, and the development of a database for the most needy families). Also artisans family program, education to improve life program in collaboration with social solidarity units in the governorates, and the project of issuing National ID for girls and women in need, and child care centers for working women, women's clubs project, and family counseling offices.
Ministry of finance	Responsible for budgeting for the existing operation for gender to assure the availability of resources to keep the same services provided. It has a network of Women Equal opportunity units over all government agencies to supervise equity of treatment for women in all service provided by the pertinent agency.
The Ministry of Local Development	Provides complementary programs for women education, labor market skills, micro credit, and family planning, all are functioned through the governorate deconcentrated system.
Ministry of planning	Responsible for the articulation of public objectives as spelled out by politicians and other agencies including media, citizens, international agreements, and experts, and for negotiating the developments of gender issues with all administrative units.

Table 2: Streamlining ODA

Program	Streamlined	Not streamlined
Girls community schools		*
Pregnant mortality	*	
Productive health	*	
MGF		*
Violence against women		*
Micro credit		*
Social transfers	*	

Source: Based on ODA data produced by MoIC and interviews with officials in the National Council for Childhood and Motherhood.

Table 3: Public Values and Budgeting

Theme	Sub theme	Results	
Decisions on values for the budgetary exercise should be taken by whom		Government 52%,	
Importance of engaging citizens in values identification for budgeting		Highly agree 73%	
Collective values	Gender perspective is public value for budgeting	Yes 84%	
		F* 89%	M* 80%
	Education is a public value for budgeting	Yes 95%	
	Health is a public value for budgeting	Yes 96%	
	Poverty	Yes 87%	
Competing values	Within budget hard budget constraint, budget should work for women vs. men employment	Yes 70%	
		Y* 74%	O* 66%
Utilitarian, order of values for budgeting, allocation of resources	Girls education is a public value for budgeting	Yes 38%	
		F 41%	M 34%
	Women health is a public value for budgeting	Yes 36%	
		F 40%	M 32%
	Job generation is a public value for budgeting	Yes 32%	
		F 39%	M 25%
	Public transport arrangements for women is a public value for budgeting	Less agree 3.1(scale 1-10)	
	Equal opportunities for women employment is a public value for budgeting	Moderately agree, 5.3(scale 1-10)	

Notes: *F: female, M: male, Y: age 25-35, O: older than 35.

Table 4: Interventions on Gender Issues

Year	Gender of the interventionist		Interventions by subject							Total interventions for gender issues	Total interventions
	Male parliamentarians	Female parliamentarians	Health of women	Education of girls	Wages & Pension for women	Employment & training for women	Local programs for women	Equal opportunities for women	Political participation for women		
2001/2002		3	√		√	√				3	161
2002/2003	2	1	√				√			3	175
2003/2004	2					√				2	16
2004/2005	2	1	√			√	√			3	145
2005/2006	3	1		√		√	√			4	132
2006/2007										0	145
2007/2008	2	1				√	√	√		3	140
2008/2009		3	√	√			√	√		3	178
2009/2010	1						√			1	183
2010/2011		2						√	√	2	235
Total	12	12	5	2	1	7	2	4	1	24	

Source: collected from content analysis of records of budget discussion, Egyptian Parliament, various year.

Table 5: Extra Spending Approved by the Legislature and Sources of Finance (000 Thousands)

Items	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011
Increase in spending	1034.0	4338.0	3000.0	4780.0	7474.0
Purpose for increase in spending					
Agriculture and irrigation: <i>Investment</i>	agriculture irrigation and drainage	-	irrigation, drainage, land reclamation	-	drainage
<i>Recurrent</i>	-	-	-	-	-
Education : <i>Investment</i>		Schools	schools		schools
<i>Recurrent</i>	-	Teacher salaries	-	-	-
Urban water and sanitation: <i>Investment</i>		urban water and sanitation		urban water and sanitation	urban water and sanitation
<i>Recurrent</i>	-	-	-	-	-
Health : <i>Investment</i>	health insurance for the poor	health insurance, mobile health clinics, doctors' bonuses, ambulance	health insurance-emergency sections in hospitals	swine flu	-
<i>Recurrent</i>	-	doctors' bonuses and salaries	doctors' bonuses and salaries	health insurance, drugs, public hospitals' procurement	health insurance, drugs, public hospitals' procurement, bonuses, doctors' salaries
Youth: <i>Investment</i>	youth centers	youth centers	-	-	youth centers
<i>Recurrent</i>	-	-	-	-	-
Culture and religion: <i>Investment</i>	worships buildings	worships buildings	worships buildings	worships buildings	worships buildings
<i>Recurrent</i>	-	-	-	-	-
Roads <i>Investment</i>			local roads	local roads	local roads
<i>Recurrent</i>	-	regional and national roads	regional and national roads	-	regional and national roads
Social safety net: <i>Investment</i>	-	-	-	-	-
<i>Recurrent</i>	-	-	-	-	social transfers, social pensions
Finance sources for extra spending	Generating revenues and restructuring spending and borrowing	Generating revenues and restructuring spending	Generating revenues and restructuring spending	Generating revenues and restructuring spending and borrowing	Generating revenues and restructuring spending and borrowing

Source: collected from content analysis of minutes of budget discussion in floor sessions, Egyptian Parliament, various years.