

## Disability Inclusion Helpdesk Report No: 138

Query title	Good practice examples on Value for Money incorporating consideration of equity in the analysis in Business Cases and Annual Reviews
Authors	Amy Harrison and Nick Corby
Date	April 2025
Query	To collect good practice examples from Business Cases (BCs) and from Annual Reviews (ARs) which show how equity can be incorporated into VfM analysis across a range of contexts that FCDO work in.
Enquirer	Equalities Impact Unit

### Case Study: Girls' Education South Sudan 2 (GESS2)

#### Programme summary

[Girls Education South Sudan 2](#) (GESS2, 2018-2024) was South Sudan's largest education programme. It was co-funded by FCDO, the EU, Global Affairs Canada, the Government of Norway, SIDA, and USAID. The programme value was £70 million; FCDO was the largest donor (contributing £47.4 million). GESS2 was managed and delivered by a consortium led by Mott MacDonald. It followed GESS1, implemented from 2012 to 2015.

GESS2 provided direct support to girls and children with disabilities to access education through five activities: behaviour change and community outreach to create a conducive environment for equitable education; cash transfers to reduce financial barriers to access; grants to schools to support operational costs; Public Financial Management support at national and state levels to improve financial management and accountability in the education sector; interventions to support improved quality of education; and research to support an improved evidence base determining levels of need and best practice.

#### Equity and Value for Money (VfM) on GESS2

The [Strategic Case](#) for GESS2's focus on girls, and on hard-to-reach children, clearly responds to present and future need (as set out in DFID's 2017 VfM and Equity Guidance):

- The Government of the Republic of South Sudan's (GRSS) [inability to self-finance](#) (only ~3% government expenditure on pre-tertiary education; high inflation means education budget increases equate to significant reductions in real terms; teachers' salaries are frequently left unpaid).
- GESS1's demonstrated ability to adapt to changing circumstances and maintain nationwide coverage even in hard-to-reach areas, and to fill in gaps in GRSS service delivery. This, combined with the severe barriers girls face to accessing education – particularly in conflict-affected areas – highlights the [counterfactual](#), i.e., the extent to which girls' education will suffer, and the gains of GESS1 be lost, without GESS2.

## Disability Inclusion Helpdesk Report No: 138

---

- GESS2's low risk of displacement, i.e., of other donors reaching beneficiaries, given that it brings together of multiple key donors within South Sudan, and that it builds on the well-established relationships of GESS I with both GRSS and other donors.

The **Appraisal Case** for the proposed GESS2 model (selected due to its superior sustainability and quality-building potential) included a **sensitivity analysis**, to assess the continued return on investment in the face of contextual shifts or misplaced assumptions.

- Resources intended for areas rendered inaccessible could easily (temporarily) be redirected to accessible regions;
- Total failure of one programming area (e.g., school governance) would lower returns – however, returns were likely to have been underestimated from the start, given the absence of equivalent support to education from any other provider and based on reasonable evidence that the suggested approach works in South Sudan;
- GESS2's focus on girls means that returns relating to boys were not projected; however, boys would also benefit from capitation grants, school governance support, quality-increasing interventions, and wider positive societal effects. Adding boys to cost-benefit calculations would double estimated returns.

Equity measures were embedded across GESS2's VfM framework:

- For Economy, 'unit cost in hard-to-reach or otherwise marginalised areas versus less difficult areas' was included alongside measures such as unit costs per cash transfer, cash transfer collection, learning materials, and education specialists. Overall administration cost estimates (75%) are noted as being necessarily subject to change including on equity grounds, e.g., if direct procurement of assets (rather than cash delivery) is required to provide supplies such as girls' sanitary pads.
- For Efficiency, equity-focused measures included 'share of schools reached in difficult or high-cost areas' and 'unit cost per extra household that states intent to send girls to school as a result of the communications campaign.'
- For Effectiveness, one measure included 'increase in the proportion of communities exposed to behaviour change and communication campaign *actually sending* girls to school (vs. comparable unexposed communities),' i.e., the proportion of extra families sending their children to school.
- For Equity, GESS2 recognised that 'supporting poorer communities is more expensive, and without this explicit recognition a programme would be incentivised to only support better-off communities.' GESS2 committed to report on the balance of funding for easier and harder-to-reach areas and for different socio-ethnic groups.

Equity-related VfM is reflected in GESS2's annual monitoring across the 4Es. For example:

- *Cost of partnerships (economy)* decreased as a % of management spend (7.36% in 2022/3 to 5.97% in 2023/4) due to increased partnerships with local organisations.

## Disability Inclusion Helpdesk Report No: 138

---

- *Community mobilisation activities (economy)* increased in cost from £2,384 (2019/20) to £3,583 (2023/4). GESS2 reach more than doubled over the course of the programme, but this did not represent improved VfM as it included an increased focus on (more costly) hard-to-reach communities in 2023.
- *Unit cost per school reporting attendance (economy)* increased from £287 in 22/23 to £337 in 23/24, attributed in part to training of key stakeholders on data collection for children with disabilities. GESS registered 20,672 children with disabilities over this period, enabling a targeted approach for support.
- *Administration cost per girl receiving cash transfers (efficiency)* increased from £3.76 in 2022/3 to £4.30 in 2023/4, due to the introduction of a post-validation exercise that strengthened GESS2's ability to target girls in hard-to-reach areas.
- *Administrative cost to schools receiving grants (efficiency)* increased 27% to 41%, due to increased focus on hard-to-reach schools (indicating an equity improvement).
- *Effectiveness of community mobilisation (effectiveness)*, measured through the extent to which participations take action following mobilisation, exceeded its 75% target milestone, with 87% of participants reporting taking at least one action.
- *GESS as a key education sector partner (effectiveness)* and its focus on girls' education and equitable access meant GESS2 was able to raise key equity issues with the GRSS, based on knowledge and experience – making this VfM marker a key advocacy tool.
- *Reaching a gender parity index of 1:1 (equity)* meant GESS2 could start targeting marginalised boys with cash transfers from 2024 – a first for the programme.
- *Geographical targeting (equity)* meant the total cost of school mobilisation activities increased by 10% from 2022/3 to 2023/4, due to a focus on hard-to-reach areas. Increased costs were deemed acceptable given the benefits of reaching these communities and the results achieved.

### Key takeaways

- Conducting a sensitivity analysis can help to ensure equity considerations and targets are not at risk of being deprioritised or missed in the event of contextual changes.
- Setting out a strong, evidence-based equity case at design stage can help to explain and justify increased delivery costs that come as a result of targeting harder-to-reach populations.
- Achieving equity targets can create opportunities for reaching additional populations that were not initially targeted by programme activities.

## Disability Inclusion Helpdesk Report No: 138

---

**About Helpdesk reports:** The Disability Inclusion Helpdesk is funded by the UK Foreign, Commonwealth, and Development Office (FCDO), contracted through the Disability Inclusion Team (DIT) under the Disability Inclusive Development Inclusive Futures Programme. Helpdesk reports are based on between 3 and 4.5 days of desk-based research per query and are designed to provide a brief overview of the key issues and expert thinking on issues around disability inclusion. Where referring to documented evidence, Helpdesk teams will seek to understand the methodologies used to generate evidence and will summarise this in Helpdesk outputs, noting any concerns with the robustness of the evidence being presented. For some Helpdesk services, in particular the practical know-how queries, the emphasis will be focused far less on academic validity of evidence and more on the validity of first-hand experience among disabled people and practitioners delivering and monitoring programmes on the ground. All sources will be clearly referenced.

Helpdesk services are provided by a consortium of leading organisations and individual experts on disability, including Social Development Direct, Sightsavers, ADD International, Light for the World, Humanity & Inclusion, BRAC, BBC Media Action, Sense and the Institute of Development Studies (IDS). Expert advice may be sought from this Group, as well as from the wider academic and practitioner community, and those able to provide input within the short timeframe are acknowledged. Any views or opinions expressed do not necessarily reflect those of FCDO, the Disability Inclusion Helpdesk or any of the contributing organisations/experts.

For any further request or enquiry, contact [enquiries@disabilityinclusion.org.uk](mailto:enquiries@disabilityinclusion.org.uk)