



# Guidelines for Gender Budgeting in Development Cooperation

A Selection of Tools and Approaches

Published by

**giz** Deutsche Gesellschaft  
für Internationale  
Zusammenarbeit (GIZ) GmbH

As a federally owned enterprise, GIZ supports the German Government in achieving its objectives in the field of international cooperation for sustainable development.

**Published by:**

Deutsche Gesellschaft für  
Internationale Zusammenarbeit (GIZ) GmbH

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Bonn and Eschborn, Germany

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Sector Programme 'Good Financial Governance'

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**On behalf of**

German Federal Ministry for Economic Cooperation and Development (BMZ)  
Division 302 Human rights; freedom of religion; gender equality;  
culture and development; inclusion of persons with disabilities  
Division 301 – Governance; democracy; rule of law  
Bonn

GIZ is responsible for the content of this publication.

January 2017

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## Acronyms

AAAA	Addis Ababa Action Agenda	MDTF	Multi-Donor Trust Fund
BMZ	Federal Ministry for Economic Cooperation and Development	MoF	Ministry of Finance
CEDAW	The Convention on the Elimination of all Forms of Discrimination Against Women	MTEF	Medium Term Expenditure Framework
CRC	Citizen Report Cards	NGO	Non-Governmental Organization
CSO	Civil Society Organizations	OECD	Organization for Economic Cooperation and Development
DFID	Department for International Development	PCNA	Post-Conflict Needs Assessments
EIA	Expenditure Incidence Analysis	PETS	Public Expenditure Tracking Surveys
FFD	Financing for Development	PFM	Public Finance Management
FES	Friedrich-Ebert-Stiftung	SDG	Sustainable Development Goals
GE	Gender Equality	SIDA	Swedish International Development Cooperation Agency
GRB	Gender Responsive Budgeting	UN Women	United Nations Entity for Gender Equality and Women's Empowerment
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH	UNDAF	United Nations Development and Accountability Framework
ILO	International Labour Organization	WEF	World Economic Forum
IMF	International Monetary Fund	WO	Women's Organizations
KWM	Kosovo Women's Network		



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## Executive Summary

Efficient allocation of public resources to critical priorities including alleviation of poverty and inequality is key for achieving social and economic development of a nation. To address gender inequality in public finance, Gender budgeting has been used as an effective approach in many parts of the world to ensure that public financing policies and programmes promote women's rights and gender equality. In development cooperation programmes and projects, gender budgeting has been used to strengthen national institutions and public finance management systems to deliver better results for gender equality and the realization of women's rights.

In line with its mandate, German Development Cooperation supports government efforts across regions to formulate better and effective fiscal policies, and to strengthen public finance management systems and administration. These efforts are geared towards promoting greater 'ownership' by the partner countries so that increased financial resources are mobilized at the country level and allocated to the most pressing priorities. As part of these efforts, German Development Cooperation supports a number of projects on gender budgeting to ensure mainstreaming of gender equality outcomes in public finance.

Based on the learning from these experiences, this publication provides essential knowledge and tools on gender budgeting to support on-going and future technical cooperation work in this area. Details on gender budgeting approaches and tools used at different phases of the budget cycle are presented in the publication.

Some of the important lessons emerging from the gender budgeting experiences supported by German Development Cooperation include:

- a. Gender budgeting is most effective if it is implemented as part of a wider public finance management reform process;
- b. The leadership role of the Ministry of Finance is critical for making gender budgeting effective and long lasting;
- c. Sustained capacity building for government agencies is vital;
- d. National institutions on gender equality and women's rights including the Gender Ministries play an important role; this role should be further strengthened through better resourcing and increased participation and voice in decision making;
- e. Availability of reliable quality data and statistics, disaggregated by sex and age, is key to assess gender gaps in public programmes and budgets and to analyze their impact on the lives of women and girls.



## Introduction

Despite considerable progress in achieving gender equality and women's empowerment over the last few decades, women and girls around the world are subject to discrimination and human rights violations. The Gender Gap Report (WEF 2016) shows that many countries have made significant progress in closing the gender gaps, however no country has eliminated gender inequality entirely. Findings show that in 2016, the economic gender gap reverted back to where it stood in 2008 after a peak in 2013. Given this reverse trend, at the current rate of change, the gap between women and men on economic participation will not be closed for another 170 years. Many working women remain in occupations that are more likely to consist of informal work arrangements (ILO 2016). A recent study of 173 countries shows that almost 90 per cent of these countries (155) have at least one legal provision that restricts women's full participation in economic opportunities (WB 2016). In OECD countries, despite major achievements in gender parity in education attainment, women's representation is still low in key growth enhancing fields of education such as science, technology, engineering and mathematics (OECD 2014).

To address these and many other challenges on gender equality and women's rights, the international community has agreed on a number of global commitments that aim to increase attention, political will and financing for gender equality. The ambitious 2030 Agenda for Sustainable Development and the SDGs including the Goal 5 on gender equality and women's empowerment provide a comprehensive framework and vision to eliminate gender-based inequalities and discrimination. Similarly, the Addis Ababa Action Agenda endorsed in 2015, provides the framework for financing and implementing the SDGs through building partnerships and mutual accountability. These global policy frameworks pay special attention to addressing inequalities and gender-based discrimination and call for increased focus on gender equality and women's rights and greater allocation of resources to achieve this. Specifically, the Action Agenda calls for increasing 'transparency and equal participation in the budgeting process, and promoting gender responsive budgeting and tracking'<sup>1</sup>.

To fulfill these important and ambitious commitments, there is a need for accelerated effort, effective, multi-stakeholder partnerships and above all availability of adequate financial resources. Mobilizing public resources and allocating those resources efficiently to most important priorities including alleviating poverty and reducing inequalities is vital. To address gender inequalities in public spending, gender budgeting (also known as Gender-responsive Budgeting (GRB)) has been used as an effective approach to ensure that public financing policies and processes respond to addressing gender gaps. Gender budgeting has also been applied in development cooperation projects as part of efforts to strengthen national institutions and public finance management systems to deliver better results to eliminate gender inequality.

German Development Cooperation supports a number of initiatives (see table 1, pg. 13) across regions on gender budgeting as part of the Good Financial Governance portfolio to ensure mainstreaming of gender equality outcomes in public finance. These initiatives utilize different approaches of GRB.

This publication aims to consolidate these approaches and present a comprehensive knowledge base on GRB approaches and tools together with practical examples mainly from projects implemented by GIZ. The publication will serve as a key resource material on GRB for the technical experts within GIZ and BMZ as well as for partners in developing countries including the Ministries of Finance and sector ministries.

The first part of the publication explains the gender budgeting concept and its links with fiscal policy. It also describes how gender budgeting is used in development cooperation programmes especially in German Development Cooperation. The second part of the publication presents and explains different tools and approaches used in gender budgeting. It includes a brief description of each tool, major lessons, the potential role of development cooperation along with an example from the projects implemented by GIZ.

<sup>1</sup> Full text of the Addis Ababa Action Agenda can be found here: [http://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA\\_Outcome.pdf](http://www.un.org/esa/ffd/wp-content/uploads/2015/08/AAAA_Outcome.pdf)





## What is Gender Budgeting?

Gender Budgeting is an approach that links government's fiscal policy with gender equality outcomes by examining the differentiated impact of public expenditures and revenue generating practices on men and women. GRB ensures that fiscal policies are formulated in a way that addresses inherent gender gaps and ultimately achieves better results for advancing gender equality and women's empowerment. GRB thus brings gender awareness into government policy, planning, budgeting and programming frameworks to improve the allocation and effectiveness of public spending for gender equality and women's empowerment (UN Women & DFID 2015). Thus gender budgeting is a reflection of government's sound fiscal policy based on fair distribution of available public funds that takes into account different needs of men and women.

Sharp (2007) defines gender-responsive budget initiatives as strategies that are used to influence 'government budgetary processes and policies so that expenditures and revenues reflect the differences and inequalities between women and men in incomes, assets, decision-making power, service needs and social responsibilities for care.' For Elson (2014), GRB addresses an important underlying question, i.e. whether government practices for raising and spending public funds reduce gender inequality, leave gender equality unchanged or increase gender inequality. Stotsky (2006) argues that gender budgeting is about analysing all public 'programmes and policies, their effects on resource allocation and outcomes, and how to improve them' rather than examining only programmes that target women or producing a separate budget for women. Hewitt and Mukhopadhyay (2002) view GRB as an approach that directly 'links social and economic policies through the application of a gender analysis to the formulation and implementation of government budgets'.

### Box 1 What gender budgeting means for me? Views from the field

*The budget is the primary instrument for fiscal management and it is gender blind. It is assumed that it benefits men and women equally, but this is not so. The main shortcoming of public budget is that it does not consider the way it affects men and women. It is assumed that fiscal policy is neutral. (But) it is not neutral, it affects differently according to the position that men and women have in society.*

(Galo, Workshop participant Ecuador)

*We have to look at the budget as a tool for achieving social justice. Budget decisions should be based on an analysis of social reality. The budget should be a tool for closing those gaps and locating where the injustice is. Some of these injustices are indeed between men and women while others are at the racial level. The budget must translate the State's interest on closing those gaps. It is not that the discussion man – woman is not important, but the main point here is to locate where injustices are and how they are originated. Illiteracy - for example, is greater among women. There is a lag there. Public policy should proceed there, from this analysis.*

(Sonia, Workshop participant Ecuador)

Source: GTZ, UNIFEM, Ministry of Finance Ecuador  
'Gender Sensitive National Budget Ecuador'.



## Gender Budgeting Link with Macroeconomic Policy and Rationale

Macroeconomic policy is an important instrument for reducing gender inequalities. Government policies to regulate employment rates, for instance, can help to increase women's labour force participation if more employment opportunities are created for women especially in sectors where there is a higher gender gap. Elson (2002) explains that macroeconomic policy can reduce labour market inequality directly by 'extending public sector employment for women, since gender inequality in employment in the public sector is generally less than in the private sector, or by removing differentials in salaries, conditions or employment opportunities between men and women through employment policies'. Similarly, fiscal policies directly affect gender outcomes through budget distribution policies and differing tax burdens on men and women. For Elson (2002) budgets are generally gender blind as they 'ignore the different socially determined roles, responsibilities and capabilities of men and women, and usually overlook the different impacts that policies have on men and women in the country.' Gender budgeting brings the elements of equity and fair distribution of resources to public budgets and thus directly influences gender equality outcomes.

The rationale for gender budgeting rests on a number of principles, of which some are presented here:

- ▶ **Efficiency:** Gender budgeting brings greater *efficiency* to public financing by increasing the net benefits and social returns of public spending (Elson 2002, Budlender and Hewitt 2003, Sharp 2007, Stotsky 2016). Gender budgets help to direct public funds to most critical priorities affecting women and girls resulting in greater net benefits. Gender budgets can ensure that there are larger benefits to the society and economy as a result of increased investment in women and girls' needs. Stotsky (2006, 2016) explains that governments should consider positive and negative externalities created as a result of their decisions. She argues that it is important to examine the 'benefits and costs of policies and programs, both those that they have and those they could develop, and choose those that produce the highest social return'. For example, investing in girls' education, especially in secondary and tertiary level, leads to greater social returns in the long run as a highly educated girl is more likely to reap better economic returns in the labour market and ensure better health outcomes for her children. Gender budgeting creates such positive externalities and thus brings larger net benefits for women and the society as a whole.
- ▶ **Fiscal Transparency:** Gender budgeting leads to greater *fiscal transparency* and openness in the budgeting process, thus contributing to good governance objectives. According to Budlender and Hewitt (2003), gender budgeting enhances 'development impact, democratic governance and transparency' by encouraging the government to work with civil society. Women's organizations, gender advocates and national women's machinery play a vital role in building crucial evidence on existing gender gaps in government plans and budgets, which provides important input to the agencies in the budget making process. By promoting women's participation in key budgetary decision making processes, gender budgeting provides important entry points for women to identify critical priorities and gaps in the budget preparation phase. Gender budgeting also creates a crucial space for civil society participation in monitoring budgets and tracking progress on key gender equality objectives, thus fostering a transparent environment for the budget implementation. Gender budgeting also allows to examine whether allocated public spending achieved the intended outcomes for gender equality, thus enhancing transparency on the effectiveness of public spending in general.
- ▶ **Equity:** Gender budgeting links the concept of *equity* and fairness to public finance management. Gender budgets can ensure that the benefits of public spending and tax burdens are distributed fairly to promote equality in the society. Stotsky (2016) argues that 'fiscal policies that are redistributive in nature can move a society closer to its own notion of equality, and thus raise aggregate well-being. Women have a fundamental human right to be treated equivalently to men in all aspects of life'. Gender budgeting initiatives are based on human rights with its basic principle of non-discrimination. Elson (2006) explains that to ensure compliance of public spending with CEDAW, it is important to consider four aspects of monitoring: Firstly, whether priority is given to gender equality and in the advancement of

women in distribution of public expenditures across programmes; secondly, whether there is incidence of discrimination against women and girls in the distribution of public expenditures; thirdly, if public expenditures are adequate for fulfilling obligations to gender equality; finally, whether gender equality is considered as an important element in the impact of public expenditures.

## Gender budgeting and PFM Reforms

Gender budgeting is more effective and it achieves long lasting results when implemented as part of a public finance management (PFM) reform process. When gender equality is consistently embedded into public finance systems and administration, and included as a key component in the reforms, it is likely to create a strong and sustainable impact on gender equality (Bridge 2015). Current practices on PFM reforms and dominant literature on PFM systems, however, appear to be largely gender-blind or very limited in their approaches to gender (Combaz 2014). Further efforts are therefore needed to link gender budgeting with the PFM reform agenda.

Gender budgeting enhances the quality of PFM reforms by introducing the important elements of equity and social justice into the planning and budgeting frameworks. There are a number of entry points for gender budgeting to be integrated into a PFM reform process. For example, PFM reforms undertaken to revise fiscal rules and budgetary laws provide an opportunity to introduce specific provisions on gender equality. Similarly, the introduction of a medium-term expenditure framework (MTEF) as part of a PFM reform is an opportunity to achieve better alignment between policies, plans and budgets and improve efficiency of budgets by allocating resources to key policy objectives including gender equality and women's empowerment. Programme-based budgeting is another important entry point as it allows the inclusion of gender specific outcomes, outputs and indicators in budget documents (UNW & DFID 2015). Reforms undertaken to overhaul financial accounting and reporting systems as well as auditing processes can be linked with gender budgeting by allowing sex-disaggregated data collection on public spending and introducing gender specific criteria and indicators for reporting and auditing.

For German Development Cooperation, which is engaged in providing capacity development to governments across regions on PFM reforms, there is ample opportunity to embed gender budgeting as part of the on-going support. This will improve effectiveness of public financing and will enable the governments to achieve their longer term development goals of eliminating poverty and inequality.

## Conceptual Framework: Gender Budgeting in the Budget Cycle and Tools

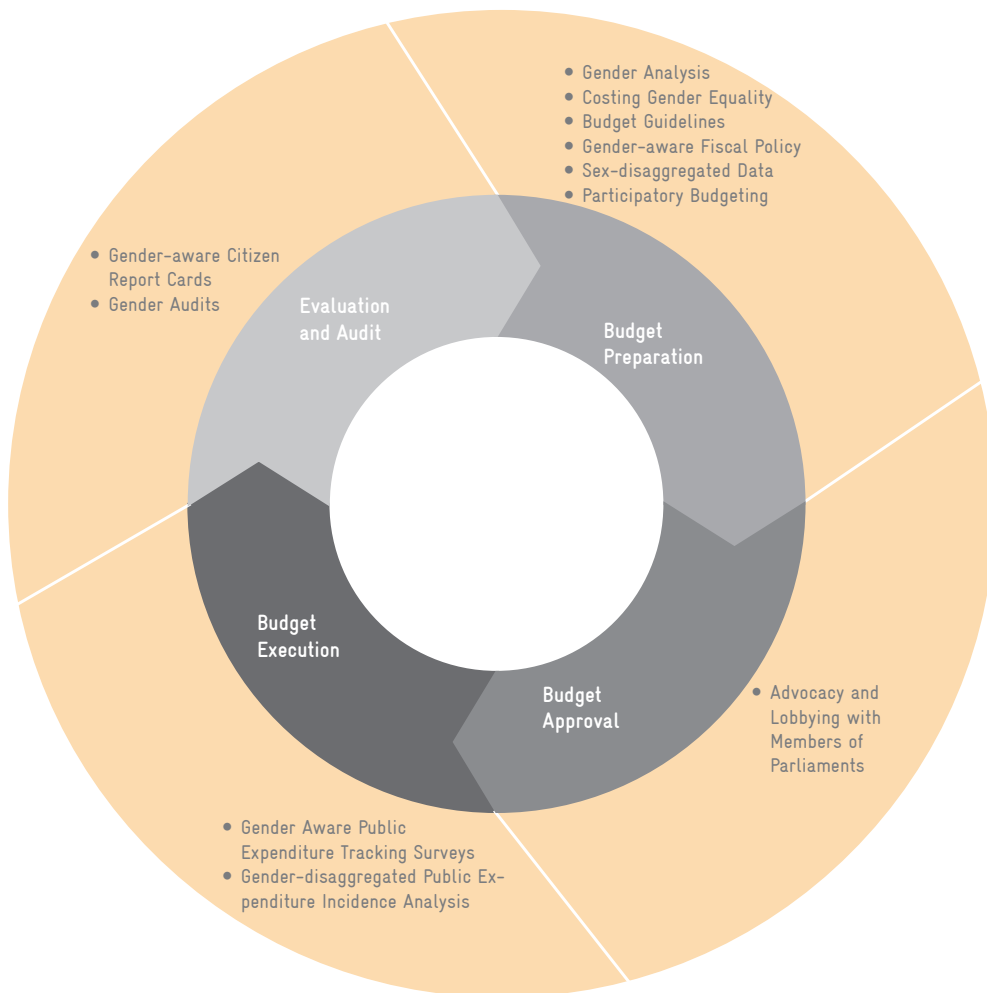
The entire budget cycle provides important entry points for gender budgeting. At the *Budget Preparation phase*, gender equality objectives can be integrated in agencies' programmes and budgets informed by evidence on the existing gaps. Gender analysis of policies and programme has been used as a tool to generate evidence and data. Another important approach is to estimate the resources required to implement gender equality objectives included in the agencies' budgets. This assists the agencies to allocate funds in a more realistic and fair manner. At the budget preparation stage, Ministries of Finance play a critical role by introducing gender responsive budgetary guidelines and regulations that require the government departments to include specific gender objectives in their budget proposals and submit a gender budget statement as part of the budget documents. This needs to be supported by adequate and reliable sex-disaggregated data and statistics, which is important for the agencies in formulating budgets as well as assessing the impact of the expenditures. Another factor that makes gender budgeting an integral part of the budget preparation process is its emphasis on participation of the citizens in the budget making process. Citizen consultation processes such as budget hearings are important tools to ensure that citizens' voice is heard and reflected in the budget decisions.

The *Budget Approval* process provides further opportunity to make final adjustments to the budget proposal to ensure that it is gender responsive before it is voted into a law by the parliament. At this stage, engaging with members of parliaments and committees is used as a key approach. Gender ministries, advocates and other civil society organisations often use lobbying with the parliamentary bodies including the budget committee as an approach to influence the budgetary decisions at this stage.

At the *Budget Execution* stage, gender equality considerations can be incorporated in the processes that monitor public spending and assess the impact of the funds. Monitoring and tracking public spending ensures that funds allocated in the budget for specific objectives reach the specified unit or department and that the funds are being spent for the intended objectives. This process is therefore important to examine the effectiveness of public spending. Gender Aware Public Expenditure Tracking Surveys (PETS) are used as one of the tools for monitoring and tracking public funds. The tool examines whether funds allocated for achieving social and economic objectives including gender specific outcomes and gender mainstreamed results reach to the designated unit and whether the funds were spent as per the budget plan. At the budget execution stage, assessing who benefits most from public policies, programmes and budgets is central to make government spending more effective and efficient. Gender-disaggregated public expenditure incidence analysis (EIA) is a tool used to examine how men and women benefit differently from public services provided. The purpose is to track to what extent the benefits of public spending reach women.

Finally, at the phase of *Budget Evaluation and Audit*, gender equality perspectives are included in a number of instruments used to assess the effectiveness of public spending and services provided. Citizen Report Cards (CRC) are used as important tool in this regard. The report card gathers information on user perception on the 'quality, adequacy and efficiency' of public services. Gender Aware Citizen Report Cards are used to ensure that women's voices and opinions are taken on board in assessing the quality and efficiency of public services. Similarly, Gender Audits can be applied to assess how funds and resources were used to achieve outcomes for increased gender equality. Gender audits produce critical information that can be used as evidence to support the development of agency programmes and budgets. They can also be used as a tool for strengthening government accountability towards addressing gender inequalities.

Figure 1 Gender Budgeting Tools and Approaches



### Major Actors Implementing Gender Budgeting

There are a number of actors that play a critical role in the effective implementation of gender budgeting. Gender budgeting is most effective when it is led by the Ministry of Finance (MoF) as it fosters political commitment and national ownership. The MoF plays a crucial role in setting new standards and rules and their enforcement. Similarly, Gender Ministries/Ministries of Women’s Affairs play a central role in gender budget initiatives. These ministries are mandated with overall coordination and lead on gender mainstreaming in planning and budgeting processes. In addition, line ministries and local government departments play an important role in identifying crucial gender equality priorities in their programmes and budgets and their implementation. It is critical that they have adequate knowledge and understanding on how to prepare a gender responsive budget based on the guidelines provided by the MoF. Civil society is a key partner in the implementation of gender budgeting especially at the local level. Their voice and influence is crucial for making budget decisions transparent and increasing government accountability towards gender equality commitments in public spending. The specific roles of these actors are presented in table 1.

**Table 1 Roles of Major Actors Implementing Gender Budgeting**

Major Actors	Role in Implementing Gender Budgeting
<b>Ministry of Finance</b>	<ul style="list-style-type: none"> <li>▶ Introduce specific provisions on gender equality in budget laws.</li> <li>▶ Provide budget circulars and guidelines to introduce specific clauses on gender outcomes.</li> <li>▶ Ensure that agency budgets adhere to the provided budget guidelines.</li> <li>▶ Issue specific templates and standard forms to enable agencies to prepare a gender responsive budget.</li> <li>▶ Ensure that the agencies have the required capacities and technical skills to prepare their budgets according to the guidelines.</li> </ul>
<b>Ministries of Women's Empowerment/ Women's Affairs</b>	<ul style="list-style-type: none"> <li>▶ Provide crucial evidence on gender gaps in government programmes and budgets.</li> <li>▶ Advocate for effective inclusion of gender objectives in public spending decisions and policies.</li> <li>▶ Provide technical support to government departments on linking gender objectives with budgets.</li> <li>▶ Monitor public spending outcomes to highlight important gender gaps.</li> </ul>
<b>Line Ministries and local government departments</b>	<ul style="list-style-type: none"> <li>▶ Include gender objectives in agency budgets and programmes.</li> <li>▶ Conduct gender assessments to identify gaps and propose programmatic response.</li> <li>▶ Collect sex-disaggregated data.</li> <li>▶ Track implementation of gender objectives specified in budgets and programmes.</li> <li>▶ Make available adequate capacity and human resources within agency for effective inclusion of gender outcomes in budgets.</li> </ul>
<b>Civil Society</b>	<ul style="list-style-type: none"> <li>▶ Provide the required technical skills on gender budgets to government agencies.</li> <li>▶ Provide evidence and research on integrating gender outcomes effectively in public spending.</li> <li>▶ Lobby for greater attention to gender equality priorities in government plans and programmes.</li> <li>▶ Make information on gender budget allocations accessible to larger public and advocate in collaboration with media to highlight the gaps.</li> <li>▶ Assess the impact of public spending through social and gender audits.</li> </ul>

## Gender Budgeting in Conflict Situations

Conflict and crisis situations are devastating for both men and women. However, women and children are often disproportionately affected by the situation. Often in conflict, gender inequalities worsen with women experiencing increased levels of discrimination, violation and vulnerabilities as a result of worsening human rights situations, limited access to resources and social services and severe poverty and displacement.

In conflict situations, addressing poverty and inequality effectively requires greater accountability and rigorous policies that take into account gender dynamics as an important ingredient for state-building efforts. Post-conflict rebuilding efforts provide an important entry point and opportunity to strengthen women's rights by giving women equal opportunities in economy, politics and society and strengthening their voice, agency and participation in key decisions that affect their lives.

In such situations, the role of effective planning and budgeting frameworks that address gender-based inequalities, are often more critical than in normal circumstances. In conflict and post-conflict situations, additional efforts are often needed to ensure that limited funds are used efficiently and that adequate resources and financing is available to address the needs of affected women and girls.

In most situations, a lack of proper attention to gender equality objectives in the planning frameworks results in budget allocations to gender equality to be limited to social sectors leaving major gaps in sectors critically important for peace building and state building such as Governance, Economic Recovery and Infrastructure (ODI 2014). An analysis of gender gaps in the planning frameworks including Post Conflict Need Assessments (PCNAs), Poverty Reduction Strategy Papers (PRSPs), UN Development Assistance Frameworks (UNDAFs), Multi-Donor Trust Funds (MDTFs) and UN Joint Programmes revealed a persistent gender bias, in which women's needs and priorities were systematically underfunded. On average only 2.6 per cent to 5.7 per cent of total resources in these frameworks were allocated to activities directly related to advancing gender equality (UN Women 2012).



## Box 2 Afghanistan: Opportunities and Challenges for Gender Budgeting

In Afghanistan competing priorities of the government, limited public resources, heavy reliance on external aid and on-going security challenges pose major obstacles for promoting gender budgeting work. However, important steps have been taken and progress made in the last few years to achieve gender equality and women's empowerment, which provide a crucial opportunity for integrating gender in public finance policies and systems. Firstly, there is a growing recognition that gender equality is critical for rebuilding and achieving longer term development objectives. National institutions for gender equality are in place to lead the work on gender equality and to make government agencies accountable for fulfilling gender commitments. The presence of a vibrant and active civil society is also adding to the existing enabling advocacy environment. Secondly, as gender budgeting tools have been implemented in the past, awareness and understanding on gender budgeting work within government institutions exist to some extent. The institutional arrangements and the governance structures as well as strong engagement of key actors including government, civil society, multi-lateral and bi-lateral organizations have helped to take the gender budgeting work forward.

At the same time, there are a number of challenges that will need to be addressed for the further effective implementation of gender budgeting work in Afghanistan. Firstly, although much has been achieved in making gender equality an important government priority, the political will (especially at the leadership level) and a fully conducive environment for the promotion of gender equality is still largely lacking. Secondly, technical capacity on gender budgeting and understanding of the added value and impact of gender budgeting among government agencies will need to be strengthened. There is also a lack of conceptual clarity on how gender budgeting is linked with the overall public finance policy and administration. Thirdly, the lack of existing financial and human resources to implement gender budgeting is another major challenge. Sex-disaggregated data and information on gender indicators are often not available, which makes it difficult to assess the existing gender gaps in government planning and budgeting frameworks or the impact of public spending on gender outcomes.

*Source: Nicole Birtsch and Sulieman Hedayat (2016), 'Gender Responsive Budgeting in Afghanistan – A Work in Progress: Issues Paper'*

Despite the gaps, increased efforts are underway to mainstream gender equality in reconstruction and rebuilding planning and budgeting frameworks in order to ensure that gender equality objectives are seen as integral building blocks for reconstruction efforts. For instance, National Action Plans (NAPs) on UNCSR 1325 are developed and implemented to ensure greater participation of women in the peacebuilding process and to increase focus on gender equality outcomes in rebuilding efforts. NAPs are crucial to ensure that gender equality objectives are at the center of peacebuilding efforts as they allow governments to identify specific actions and allocate financial resources for the implementation. As of May 2016, 60 countries have developed a National Action Plan on UNSCR 1325<sup>2</sup>.

<sup>2</sup> For more information, check: <http://www.peacewomen.org/member-states>



In post conflict situations, support to strengthen governance structures and public finance management systems is critical for the transition into less dependency on foreign aid and more reliance on domestic resources. Limited public funds in such situations require efficient public institutions that are able to deliver on development goals and commitments using minimum resources. It also requires public institutions to have adequate capacity and understanding on how to spend limited available funds on the most important priorities in order to gain maximum benefits for the individuals and society. Gender budgeting is, thus, inevitably linked to the efficiency of public financing in conflict and post-conflict situations.

## Gender Budgeting in Development Cooperation

Gender equality and women's empowerment has been one of the corner stones in international development financing frameworks including those agreed in Addis Ababa, Monterrey and Doha. The Paris Declaration Principles and shared principles of the Busan Partnership Agreement further provide the basis for improved integration of gender equality in aid modalities and development cooperation. The principles of national ownership, transparency, partnership for development and focus on results are important pillars for harmonizing the aid agenda with national priorities and to deliver equitable outcomes. This implies among other actions that international partners will use and strengthen the national mechanisms and processes on planning and budgeting as well as monitoring and data systems to achieve results.

Most recently, the 2030 Agenda for Sustainable Development including the ambitious Sustainable Development Goals (SDGs) provides a clear roadmap for the international community to step up efforts for alleviating poverty and inequality including gender inequality. The Addis Ababa Action Agenda (AAAA) adopted in 2015 at the Third International Conference on Financing for Development (FFD) urges 'countries to track and report resource allocations of international public finance for gender equality and women's empowerment'. To translate these commitments into practice, the EU member countries have adopted the EU Gender Action Plan, 'Gender Equality and Women's Empowerment: Transforming the Lives of Girls and Women through EU External Relations 2016-2020'. The Action Plan sets out objectives in key priority areas and identifies concrete actions to address gender inequality. Under the priority theme, Political and Civil Rights – Voice and Participation, the Action Plan specifically aims to promote gender budgeting at the national and local levels in partner countries (EU Action Plan 2016).

Another important tool used by the OECD-DAC countries for promoting gender budgeting in ODA is the Gender Equality Policy Marker, which provides a quantitative measure of aid allocated in support of gender equality. The marker is used to indicate whether the aid activity targets gender equality as a policy objective. The marker is an important accountability tool as it is the only indicator to measure DAC members' concrete financial commitment to gender equality. Data from the marker provides important evidence on existing gaps and highlights critical sectors and thematic areas where DAC members' aid on gender equality remains small.

## Gender Budgeting in Germany's Development Cooperation

In German Development Cooperation the implementation of women's rights and the promotion of gender equality are basic principles and cross-cutting tasks. The **cross-sectoral strategy on Gender Equality in German Development Policy** adopted by the Federal Ministry for Economic Cooperation and Development (BMZ) (BMZ 2014) reaffirms these commitments and establishes the three-pronged approach, which consists of the three elements 'empowerment', 'gender mainstreaming' and 'political dialogue'.

The strategy regards gender equality both as a 'milestone and a yardstick' for the implementation of the Agenda 2030. To promote gender-responsive development financing, the strategy inter alia focuses on mobilizing domestic resources through gender responsive financial management in supported countries. Similarly, with the **Development Policy Action Plan on Gender Equality 2016–2020** (BMZ 2016), BMZ aims to further strengthen approaches that promote gender equality in development financing, as well as to improve gender mainstreaming in its programmes for building financial systems and reforming public finance.

Guided by these priorities, a number of projects are undertaken by German Development Cooperation to support governments in unlocking the potential of domestic public spending for gender equality through technical capacity building and general budget support. Under the Good Financial Governance portfolio, support is provided to a number of countries in formulating better fiscal policies and strengthening public finance management systems and administration. These efforts are geared towards promoting greater 'ownership' by the partner countries so that increased financial resources are mobilized at the country level to fund development programmes. Another important aspect of these efforts is to assist partner countries in making financial systems more 'transparent, legitimate and development oriented' (BMZ 2014).

Gender budgeting is one of the priority areas supported as part of these initiatives. GIZ has supported GRB initiatives with varying scope and objectives in many countries across regions. Table 2 presents these countries and the scope of the intervention.

**Table 2** Scope of Gender Budgeting Initiatives Supported by the German Development Cooperation

	Awareness Raising and Advocacy	Technical Capacity Building	Gender Gap Analysis	GRB Guidelines	Legal Provisions for GRB	GRB linked with PFM reforms	Support to CSOs	Local level GRB	GRB in line ministries
Afghanistan	✓	✓	✓				✓		
Benin	✓	✓		✓			✓		
Burkina Faso	✓	✓				✓	✓	✓	
Ecuador	✓	✓	✓	✓	✓			✓	✓
Ghana	✓	✓					✓	✓	
Kenya	✓	✓	✓				✓		✓
Kosovo	✓	✓	✓	✓	✓		✓	✓	
Indonesia	✓	✓		✓				✓	
Mauritania	✓	✓					✓		

As the above table shows, the depth of gender budgeting work varies across these countries. In some countries, technical support focused on foundational work with awareness raising and technical capacity building together with evidence building on existing gender gaps and disparities in public spending through gender assessments. In other countries, work focused on making public financing policies and regulations more gender responsive to ensure a longer term impact and sustainability of efforts. This includes support to Ministries of Finance to incorporate explicit guidelines on gender budgeting through budget circulars and other fiscal rules and regulations. In order to institutionalize gender budgeting, efforts also focused on including gender equality principles within the broader public finance management reforms especially reforms undertaken to introduce programme based budgeting. In addition, gender budgeting is incorporated in the curricula of the public administration schools that allow increased availability of in-house skills on gender budgeting and technical capacity building in a sustainable manner.

The next section provides details on gender budgeting approaches and tools used at different phases of the budget cycles starting with budget preparation.





## Part II: Gender Budgeting Tools and Approaches

### 1 Budget Preparation

#### 1.1 Gender Analysis

##### A. Overview

Gender analysis is a crucial first step to identify existing gender gaps in policies, programmes and public spending. This process provides key information and data to inform better policies and programmes that are responsive to the differentiated needs of men and women and thus helps to reduce gender inequality.

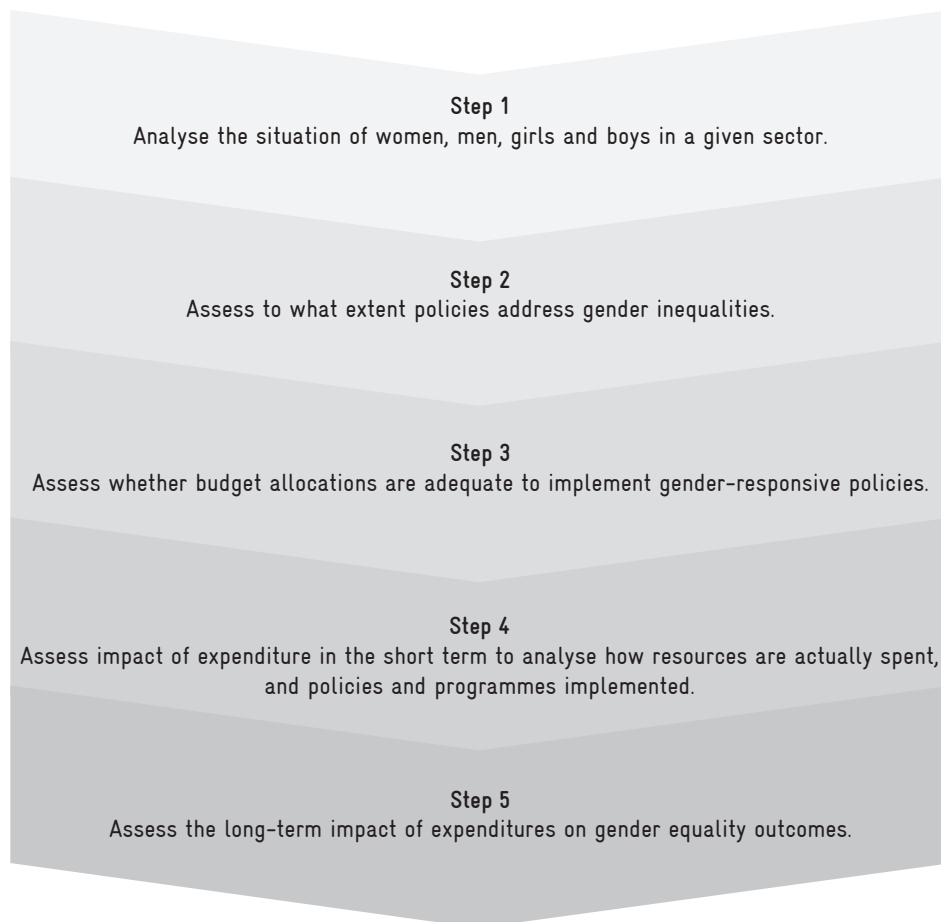
##### B. Objective

The objective of this step is to assess the situation of women and men and to understand their different needs and priorities within the context of a sector or multiple sectors. Gender analysis helps to assess whether a particular policy or programme is likely to worsen gender inequalities, have no impact, or decrease gender inequality. The situation analysis of men and women as target groups provides crucial evidence to understand the different needs and priorities of men and women. It also helps to understand how public policies can address the existing inequalities between men and women.

##### C. Approach

At the budget preparation phase, gender-aware policy appraisal is used as a tool to assess gender gaps in government policies. The tool is used to examine the ways in which policies and resource allocations are 'likely to reduce or increase gender inequality'. Gender-aware policy appraisals can be carried out by the concerned line ministry, NGOs, research institutes or academics and they can be used to conduct assessments at the sectoral or national level.

Often gender budgeting initiatives use a five step approach developed by Hewitt and Budlender (2006) to assess gender gaps as presented in figure 2. These steps provide a holistic overview of the existing gender inequalities within a particular sector or policy/programme and help to devise a solution that responds to the reality of the problem. Information on the situation of women and men and the extent to which policies and programmes respond to address gender inequality provide important evidence and basis to identify gaps. Assessing gaps in public spending is important as it highlights whether and how gender inequality is addressed practically through financial allocations. Lastly, assessing whether public spending leads to intended outcomes for women and men in both short and long term is crucial for two reasons. Firstly, the evidence from the assessment indicates whether public funds have been spent according to the planned allocations and secondly, the assessment highlights the effectiveness of public spending and provides important input during the budget preparation stage.

Figure 2 Steps for analysing gender gaps<sup>3</sup>

#### D. Role of Development Cooperation

- ▶ Support awareness raising and advocacy activities with government agencies to ensure that evidence gathered from gender analysis is understood and utilized in policy and programming frameworks.
- ▶ Link gender analysis activities with broader needs assessment activities supported under PFM reform agenda.
- ▶ Support initiatives to disseminate findings of the gender gap assessments with wider stakeholders especially among decision and policy makers.
- ▶ Support activities for developing knowledge products and tools on how to conduct gender assessments.
- ▶ Provide technical support to the government departments to enable them to incorporate gender assessments as part of their regular planning, budgeting and programming process.

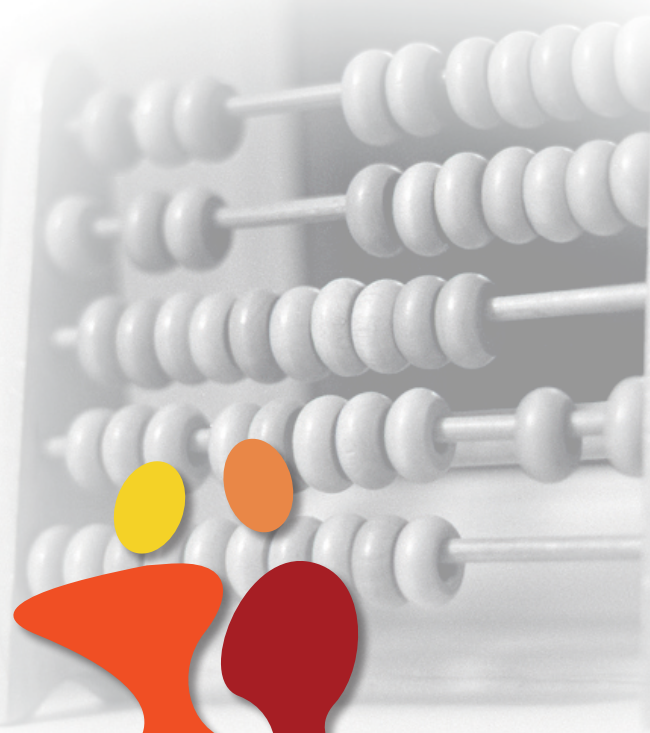
<sup>3</sup> Gender gap analysis can be undertaken at any stage of the budget cycle. Budget preparation stage provides an important entry point to utilize the analysis findings to incorporate key gender equality objectives as part of the proposed budget.

### E. Potential Partners

Ministry for Women's Empowerment or Women's Affairs, sector ministries, national statistics institutions, local government departments, academia and research institutions, civil society including women's organizations.

### F. Lessons Learned

- ▶ Gender analysis of policies, programmes and budgets requires availability of sex-disaggregated data on the situation of men and women and the impact of programmes. Therefore efforts must be made to strengthen data collection processes.
- ▶ Undertaking gender gap assessments should be a regular practice within the departments so that public spending decisions respond to inequalities in a more systematic manner.
- ▶ To ensure that the findings of the gender assessment are used in programme and budget preparation, it is vital to make sure that there is adequate technical capacity within the agencies to understand the indicated gaps and to identify required amendments to make the programmes and budgets gender responsive.
- ▶ Findings and recommendations of the gender analysis can be used as an important advocacy tool. It is therefore critical to disseminate the findings among relevant stakeholders including policy makers.





## G. Country Example

### Box 3 Ukraine: Major Steps and Key Questions used for Assessing Gender Gaps in Government Programmes

Step 1: Identify gender issues in the sector and assess the situation:

- ▶ What is the situation of women and men in the sector programmes?
- ▶ What are the interests, needs, priorities of men and women? Are there differences between women and men that should be taken into account?
- ▶ What are existing inequalities between women and men?
- ▶ What are main challenges regarding gender equality in the sector?

Step 2: Collect information about the programme:

- ▶ What are the objectives of the programme?
- ▶ Are there specific objectives oriented towards improving the situation of women or men?
- ▶ What are the main activities within the programme?
- ▶ How much budget is available for the programme and on what activities is it spent?
- ▶ Which statistical data regarding the programme, especially target group and beneficiaries, is available?

Step 3: Conduct gender analysis of activities:

- ▶ How many women and men benefit from the activities?
- ▶ Do women and men make different use of different services? Are there potential obstacles to use the services?
- ▶ Are specific services offered for women and men?
- ▶ How satisfied are women with the quality of services offered? And how satisfied are men?
- ▶ Do the services take into account the possibly different needs and interests of women?
- ▶ What is the impact of the public activities on women and men? Are the public activities changing existing gender roles, norms and stereotypes and how are they changing?

Step 4: Conduct gender analysis of related budget allocations:

- ▶ Is the available budget adequate to implement the programme in view of the size of the target group?
- ▶ Is the available budget enough to provide services and activities responding to possibly different needs of women and men?
- ▶ How have budget allocations for the programme developed over the last year? Have there been increases or decreases?
- ▶ Has the money allocated in the budget been fully spent in implementation?
- ▶ Are the services affordable for all women and men among the intended target groups?

Step 5: Develop objectives and recommendations to improve gender equality:

- ▶ How to ensure equal access of women and men to different activities?
- ▶ How to target services better to reach some groups of women or men?
- ▶ What changes in activities are necessary to better meet gender equality objectives and better meet the needs, interests and priorities of women and men?
- ▶ Are specific additional activities recommended to specifically address women or men?
- ▶ How to make sure gender perspectives are integrated in the implementation of the programme activities?

*Source: UN Women, SIDA GRB Project, FES (2014),  
'Gender Responsive Budgeting: Analysis of Budget Programmes from Gender Perspective'*



## Further Readings

- ▶ Budlender, D.; Sharp, R. with K. Allen: How to do a gender-sensitive budget analysis: contemporary research and practice, 1998.  
[http://www.bridge.ids.ac.uk/gender\\_budgets\\_cd/5-tools.htm#2](http://www.bridge.ids.ac.uk/gender_budgets_cd/5-tools.htm#2)
- ▶ GIZ (2013), 'Gender Analysis: Frequently Asked Questions'  
[https://www.giz.de/fachexpertise/downloads/EN-FAQ\\_Gender\\_Analysis.pdf](https://www.giz.de/fachexpertise/downloads/EN-FAQ_Gender_Analysis.pdf)
- ▶ Debbie Budlender and Guy Hewitt (2003), 'Engendering Budgets, A Practitioners Guide to Understanding and Implementing Gender-Responsive Budgets', The Commonwealth Secretariat, 2003. Available at:  
<http://gender-financing.unwomen.org/en/resources/e/n/g/engendering-budgets-a-practitioners-guide-to-understanding-and-implementing-genderresponsive-budgets>

## 1.2 Costing Gender Equality

### A. Overview

Estimating financial costs for undertaking an intervention is an important component of evidence-based planning and budgeting process. Often costs associated with addressing inequalities through government programmes are not properly estimated or reflected in the agencies' programmes. Costing approach provides valuable information on the financial resources required to achieve better outcomes and benefits for women and girls. Costing is also used as a tool to assess the social and economic costs of inaction on addressing gender inequality.

### B. Objective

In gender budgeting, costing tool estimates the financial resources required for an intervention that addresses gender inequality. It reduces the financing gap between what is needed and what is available. Therefore, costing approach assists government agencies in developing programmes that are based on realistic and accurate budgets.

### C. Approach

Costing is an important part of budget preparation process. For gender equality, costing can be used to identify specific actions and interventions within agency's programmes and budgets based on the existing gaps and country's overall commitments and goals on gender equality. Therefore, costing provides an important entry point for gender equality and equity objectives to be included in the public finance framework.

Costing in gender equality uses two methodologies to calculate financing needs; 1) Unit Costing: Calculates the total cost of a service based on the unit cost of individual goods/services and 2) Impact Costing: Calculates the socio-economic effects and monetary costs to individuals, families, economy, businesses and the government of inaction on addressing gender inequality (UNW 2015).

Often gender equality priorities are identified based on the commitments in national/local gender equality policy and multi-sectoral gender action plans. A number of countries have used costing as a tool to estimate financing needs for the implementation of these frameworks. In other cases, sector level actions that address gender inequality are identified and costed. In an ideal situation, these priorities and associated costs are then included in the respective sector programmes and budgets and thus creating a seamless process of linking gender equality objectives with the planning and budgeting mechanisms. In both cases gender gap assessments of the national/sector policies, programmes and budgets provide the basis to identify the most critical actions and priorities that need to be addressed through programmes.

The success of this approach depends largely on the effective engagement of multiple partners at various levels. It requires a strong collaboration between Ministry for Women's Empowerment or Women's Affairs, Ministries of Finance and Planning and line ministries at both national and local level. It also requires availability of technical expertise within government agencies for identifying the appropriate gender priorities, undertaking costing exercises as well as linking these with the programmes and budgets. Civil society often plays an important role in leading the costing work and advocacy around the financing needs for implementing gender commitments.

#### Box 4 Benefits of Costing Approach for Achieving Gender Equality

- ▶ Produces data on the financing gaps, highlighting what is currently allocated and what is needed, as well as raising stakeholder and decision-maker's awareness of the links between adequate resources and the realization of gender equality goals.
- ▶ Raises awareness for a multi-sectoral response to address gender inequalities by highlighting the multi-dimensional nature of gender equality.
- ▶ Ensures that policies, laws and plans are translated into interventions and actions that can be implemented and monitored.
- ▶ Provides powerful evidence to highlight and raise awareness on the far-reaching impacts of gender inequality on individuals and society.
- ▶ Helps to make a case for increased funding from government and donors on interventions that address inequality.

*Source: UN Women 2015*

#### D. Role of Development Cooperation

- ▶ Provide technical support to the relevant government officials in undertaking costing of actions that lead to better gender equality outcomes.
- ▶ Support capacity building initiatives to ensure that findings of costing work are used to inform programmes and budgets.
- ▶ Support awareness raising, advocacy and evidence building efforts of the civil society on existing financing gaps in addressing gender inequality and the financial impact and costs of persistent gender inequalities on the society and the economy.
- ▶ Support and strengthen coordination mechanisms to ensure better collaboration among partners in undertaking costing work and linking with agency's programmes to enhance efficiency of public spending.

#### E. Potential Partners

- ▶ Government departments, costing experts, Ministry for Women's Empowerment or Women's Affairs, MoF, Ministry Planning, civil society, donors.

## F. Lessons Learned

- ▶ An enabling political environment, including political will and ownership, is a critical element for promoting the integration of costing findings in plans and budgets.
- ▶ Data and evidence on existing gender gaps are critical to identify the gender priorities that are costed. Therefore, further efforts are needed to strengthen the base for evidence building and data collection.
- ▶ Limited institutional capacities and understanding on gender priorities is a major challenge in costing work. It is therefore important to build capacity within agencies for identification and costing of gender actions.
- ▶ Close engagement of concerned ministries is critical for creating ownership. This would lead to a greater likelihood that the government will act on the findings.

## G. Country Example

### Box 5 India: Costing the Implementation of Protection of Women from Domestic Violence Act (2005)

In India, the Centre for Budget and Governance Accountability (CBGA), a policy research organization, undertook costing exercise to estimate the financing gaps for the implementation of the Protection of Women from Domestic Violence Act adopted in 2005. The costing approach focused on assessing whether states in India have made any provisions in budgets for implementing the Act and how much funding is being allocated. The exercise also looked at the specific line items in the components against which allocations were made. Findings showed that only one-third of states that provided information (13 out of 33) had separate budgets allocated for the implementation of the Act ranging from USD 3,000 to \$800,000. The trend of budgetary allocation showed that there had been no significant increases in last three years. Several states that had not committed any resources for the Act still continued not to, and yet it is notable that these are also states that have reported higher rates of VAW according to the third round of the National Family Health Survey.



*Source: UN Women (2013) 'The costs of Violence: Selected Findings and Lessons Learned from Asia Pacific'.*

## Further Readings

- ▶ UN Women (2015), 'Handbook on Costing Gender Equality' <http://www.unwomen.org/en/digital-library/publications/2015/7/handbook-on-costing-gender-equality#view>
- ▶ Coello-Cremades, R. (2013) Costing policies and interventions for gender equality. Concepts, methodologies and experiences. UNDP and UN Women. La Paz. September, 2013. <http://www.gobernabilidad.org.bo/costeo-genero> (English and Spanish)
- ▶ Grown, C. Bahadur, C., Handbury, J. Elson, D. (2006) Financial Requirements to Achieve Gender Equity and Women's Empowerment. Working Document No. 467. Levy Economics Institute. Bard College. New York. <http://www.un.org/womenwatch/daw/csw/csw52/panels/keypolicy/Finacial%20Requirements%20Gender%20Equality-GROWN.pdf>

## 1.3 Gender Budget Guidelines

### A. Overview

Budget guidelines and notifications including budget circulars are crucial tools used by the Ministries of Finance to inform and instruct government departments and agencies on the procedure for preparation and submission of detailed budget including allocation of indicative budget ceilings and priorities that need to be addressed. Gender budget statements are often submitted as part of the budget documents and reflect how the agency plans to address gender inequality through its programmes and budgets.

### B. Objective

The aim of budget circulars and gender budget statements is to ensure that government agencies develop programmes and allocate resources to priorities where they are needed most. This process allows the principles of equality and equity to be incorporated into the broader public financing framework.

### C. Approach

Budget guidelines and notifications are important tools used by the government departments in preparing annual budgets and programme priorities. In some cases, budget guidelines issued by the Ministry of Finance include special reference to the gender equality outcomes or specific instructions on budget allocation to gender equality. These guidelines therefore provide an important entry point for gender equality objectives to be included in the budget preparation stage. The Ministry of Finance plays an important role in this process as it can oblige the government agencies to explicitly reflect gender priorities in the budget submissions (including through gender indicators) and use it as an important criterion during budget negotiations.

As part of the guidelines, the Ministry may also ask for the submission of a gender budget statement as one of the budget documents that shows how the agency plans to address gender inequality through its programmes and budgets. The gender budget statement submitted by the agencies serves as an important accountability tool during the budget preparation phase.



### Box 6 Indonesia: Components of Gender Budget Statements

The gender budget statements submitted by the agencies in Indonesia comprise of the following components:

- ▶ Description of the programme and activity.
- ▶ Objective of the activity: How to achieve the output.
- ▶ Situation analysis on how the activity will address gender inequality in terms of women's access, participation, control and benefit.
- ▶ Action plan: specific outputs and inputs relevant to gender.
- ▶ Funds allocated.
- ▶ Description of the intended impact of the activity on gender.
- ▶ Signatories: Unit responsible for the activity.

*Source: UN Women (2015), 'Budget Call Circulars and Gender Budget Statements in the Asia Pacific: A Review'*

If implemented properly, budget call circulars and gender budget statements provide a crucial entry point for gender equality objectives to be systematically included in the budget preparation process. For example, if a call circular clearly specifies how gender priorities should be included in the budget submission instead of stating 'consider' gender priorities, the agencies are likely to follow the instructions and devise a clear plan for gender inclusion in their budgets (UN Women 2015). Therefore, it is important to pay special attention to the content of the budget guidelines to ensure that there are specific instructions on gender budgeting. It is equally important that the agencies properly follow these guidelines through the submission of a clear and specific gender budget statement.

#### D. Role of Development Cooperation

- ▶ Provide technical support to the Ministry of Finance to make sure that annual budget guidelines and budget circular include specific instructions on the inclusion of gender equality in the budget documents. It is vital to ensure that the proposed budget ceiling is in line with the country's overall social and economic development goals.
- ▶ Support MoF in revising existing regulations as part of a wider PFM reform process to introduce elements of equality and inclusion in public financing.
- ▶ Make available tools and knowledge to the Ministry and relevant actors on how to make budget circular gender responsive.
- ▶ Support evidence building initiatives that make available data and information on existing gaps in budgeting processes. This data is crucial to inform evidence-based revisions in budget regulations and guidelines.
- ▶ Support initiatives to monitor and follow up implementation of gender responsive budget guidelines by the agencies during budget preparation phase.
- ▶ Provide support to the CSOs and relevant actors in making gender budget statements public and accessible to citizens for wider accountability on the implementation of budget regulations.
- ▶ Support awareness raising initiatives in close collaboration with relevant government departments to ensure that the instructions on gender budgeting are understood and taken into consideration by the agencies.

## E. Potential Partners

- ▶ Ministry of Finance, Ministry of Planning, Ministry of Women's Empowerment or Women's Affairs, other government departments including local agencies, civil society.

## F. Lessons Learned

- ▶ Evidence from different gender budgeting experiences shows that specific and clear budget instructions on gender equality are key for the effectiveness of the budget circulars. Also, what really helps the agencies is when the MoF provides a simple and clear template to be used as a gender budget statement as part of the budget submission.
- ▶ Often the budget guidelines are not binding and may not offer enough incentives (such as increased budgets) for the agencies to include additional information on gender equality priorities in their programmes and budgets. It is therefore critical that the MoF introduces such incentives and make the budgetary guidelines on gender mandatory for the approval of the budget.
- ▶ For all these reasons, the role of the MoF in this process is critical. It is vital that the MoF has adequate technical capacity to issue specific gender budgeting guidelines and proper understanding of the submitted gender budget statements to analyze how each agency plans to allocate budget fund for gender equality objectives.
- ▶ Gender budget statement is an important accountability tool that promotes participatory budgeting. It is key to make sure that the statements are publically available, which will allow citizens and relevant actors to follow up and assess whether the statements are included as part of the final approved budget.

## G. Country Example

### Box 7 Kosovo: Gender Budgeting Guidelines and Institutionalization

In Kosovo, gender budgeting is mandatory after the adoption of the landmark Law on Gender Equality 2015 (law no.05 / L-020), which requires gender budgeting to be included as a tool to guarantee gender equality in public resource allocation and spending. The Budget Circulars for 2017 and [Budget Circular of 2016/02 for the Central Level Budget Organizations](#) as well the [Budget Circular 2016/02 for Municipalities](#) clearly instruct all responsible institutions to 'make the effects of public spending visible in terms of the equality of women and men, boys and girls in the annual budget'. The circulars noted that the gender budgeting would 'contribute to enhance the effectiveness and transparency of public financial management'. It further explains that gender budgeting 'does not necessarily mean an increase in expenditures, but more efficient use of existing resources and/or equal distribution of existing resources'.

Using these guidelines, Municipalities of Kamenica and Gjakova developed their budgets in 2017, which were informed by the findings of the gender analysis. These efforts were undertaken independently without support from the Kosovo Women's Network (KWN) showing the level of institutionalization of gender budgeting in the country, especially at the local level.

*Source: Kosovo Women's Network (KWN)*

### Further Readings

- ▶ UN Women (2015), 'Budget Call Circulars and Gender Budget Statements in the Asia Pacific: A Review'  
<http://www2.unwomen.org/-/media/field%20office%20eseasia/docs/publications/2016/05/un-women-ccbgs.pdf?v=1&d=20160517T125635>
- ▶ Schneider, Katrin (2006), 'Manual for Training on Gender Responsive Budgeting Prepared by Katrin Schneider on behalf of GTZ'  
<https://www.ndi.org/files/Manual%20for%20Training%20on%20Gender%20Responsive%20Budgeting.pdf>

## 1.4 Gender-aware Fiscal Policy and Legislation

### A. Overview

Changes to fiscal policies and budgetary laws are essential to make public finance management more effective and efficient. In some countries such laws have also included special provisions and requirements for better gender equality outcomes. Gender budgeting introduced as part of a policy or legislation is a powerful tool to address gender inequality in public spending.

### B. Objective

Gender responsive reforms in financing policy and legislation are a stepping stone for institutionalizing gender budgeting in the public finance management. The major objective is to ensure that government's policies on spending and revenue collection respond to addressing gender inequalities. The legislative reforms create an enabling environment for the public finance management to systematically integrate gender budgeting principles into the processes and structures. The laws make it mandatory for the government agencies to allocate budgets in a more efficient way with far reaching benefits for the society in general and women and girls in particular. This ensures that public funds are spent where they are needed most.

### C. Approach

Many countries have made changes to budgetary laws as part of the PFM reform process. These reforms provide an important window of opportunity to adjust policies and regulations within public finance to improve net social benefits. Introducing aspects of equity to increase economic and social benefits through these reforms is what gender budgeting is all about.

Introducing such reforms requires rigorous evidence building, advocacy and technical support to the concerned government departments including the MoF. This also requires constant negotiations and buy-in support of the relevant legislatures and members of parliament including budget committee members to ensure that the bill is presented, endorsed and approved in due time. Therefore, it is critical to choose the right partners and build effective partnerships with actors who are influential and supportive of the cause.



Experience shows that there are different types of legislative provisions related to gender budgeting. In some cases, the government requires the agencies to identify gender objectives and indicators in programmes and budgets as part of the budget submission. In other cases, the government often makes it mandatory for the agencies to submit a gender budget statement as part of the budget submission and requires these agencies to submit a report on the implementation of the committed objectives. In some countries quotas are introduced in the budgetary law to make it mandatory for a specific portion of the public funds to be allocated for addressing gender inequality and discrimination. Some laws are introduced to make public budgeting processes more transparent and participatory often leading to better public scrutiny and increased citizen voice in public spending decisions. Countries have also introduced tax policy reforms that often increase or reduce the tax burden on one or the other segment of the society. Gender responsive tax policies aim to reduce the gender biases in tax policies.

#### D. Role of Development Cooperation

- ▶ Support government in introducing gender responsive fiscal policy reforms as part of the overall support on PFM reforms through technical support and knowledge building.
- ▶ Engage legislatures/parliamentarians and budget committee members for introducing gender budgeting provisions as part of the fiscal policy reforms.
- ▶ Provide support to the MoF and other agencies in the effective implementation of the fiscal policy changes through improved monitoring and oversight.
- ▶ Support awareness raising activities on the mandatory provisions in laws/policies that require gender budgeting.
- ▶ Support assessments and analysis of tax policies to understand the impact on gender equality outcomes. This evidence is crucial for tax policy reforms.

#### E. Potential Partners

MoF, line ministries, legislatures, parliamentarians, civil society.

#### F. Lessons Learned

- ▶ A sound fiscal policy built on the principle of equity provides the basis for gender budgeting work. Governments need to introduce such reforms to meet their countries' economic and social development goals by allowing efficient utilization of its financial resources.
- ▶ Follow up on the implementation of the policy provisions is critical. In this regard, it is important to put in practice those policy measures in the form of proper mechanisms and regulations together with tools.
- ▶ It is equally important to increase the capacity of the relevant officials to understand gender impacts of tax policy.

## G. Country Example

### Box 8 Gender Budgeting Provisions in Budgetary Policies/Laws

Kosovo: The new Law no.05 / L-020 (2015) on Gender Equality explicitly defines and requires gender responsive budgeting and gender mainstreaming in all institutional policies. Article 5.1.5 of the Law requires for ‘inclusion of gender budgeting in all areas, as a necessary tool to guarantee that the principle of gender equality is respected in collecting, distribution and allocation of resources’ and Article 5.1.7 requires ‘allocating adequate human and financial resources to programs, projects and initiatives for the achievement of gender equality and women’s empowerment’.

Morocco: The Organic Law of Finance adopted in 2014 requires that each ministry or public institution takes into account the gender dimension when defining their strategies as per the findings of the gender gaps assessments undertaken for the respective sector. Therefore, each programme is required to be associated with defined objectives and numerical indicators to allow proper measuring of the results on gender equality and women’s empowerment.

Rwanda: In 2013, Rwanda revised the Organic Budget Law (Law on State Financing and Property) and required all government agencies to implement gender budgeting. Article 32 of the Organic Law requires for a ‘Gender Budget Statement’ as a mandatory annex to the Budget Framework Paper to be submitted to both chambers of Parliament. All public entities are also required to submit to the Ministry of Finance, with a copy to the Prime Minister, an annual activity report on how plans for gender equality have been by the implemented agencies to prepare and report on the implementation of their Gender Budget Statements.

*Sources: Website Ministry of Economy and Finance, Kingdom of Morocco. Organic Budget Law text available on the Website Ministry of Finance and Economic Development, Rwanda*

## 1.5 Sex-disaggregated Data and Gender Indicators for Budgeting

### A. Overview

Reliable and accurate data and statistics are key for developing programmes and making budget and policy decisions. Reliable and adequate data on the status of women and men is crucial for setting priorities, planning interventions and assessing their impacts. Introduction of gender and sex-disaggregated indicators in government plans, programmes and budgets allows a systematic integration of gender equality objectives within the public finance management system.

### B. Objective

Sex-disaggregated data and statistics highlight crucial gaps in men’s and women’s access to services and benefits and therefore they put the spotlight on inequality and the necessity to address the needs of women and girls, whose needs are often neglected in policy making processes.

### C. Approach

From policy appraisal, planning, programming and budget allocation to expenditure monitoring and reporting, availability of adequate and reliable data and statistics is fundamental. Gender-disaggregated data and statistics form the basis of the budgeting process.

Data and evidence generated as a result of gender assessments of policies and programmes can be used to formulate informed policies, identify gaps and set priorities and budgets that respond better to the needs of women and girls. At the budget implementation stage, sex-disaggregated data and statistics are used to track progress on goals and targets. Data is also crucial to assess the impact of public spending on gender equality outcomes. This information is crucial to formulate more effective programmes and budgets in the next budgeting cycle.

In addition to data on gender outcomes, information on gender budget allocations provides useful evidence on how and whether sufficient public spending is allocated to address gender inequality. However, generating data on gender budget allocations is a challenging task, especially in countries where programme-based budgeting systems are not used. Nonetheless, some effort has been made through gender markers and budget tracking systems to collect such data. The OCED Gender Policy Marker is one such example which tracks contributions from the DAC member countries towards gender equality as a 'principal' or 'significant' objective. Many other countries have also experimented with different types of systems to assess the quantity of public spending allocated (directly or indirectly) for gender equality outcomes.

Sex-disaggregated data is collected by the line ministries, national statistics institutions, local government bodies and civil society including women's organizations. Data is collected through regular household surveys with the goal to collect data separately for men and women and special surveys such as time use surveys. Budget documents, once adjusted for gender specific indicators, can provide sex-disaggregated data on programme inputs, outputs and outcomes and the public expenditure reporting (Schneider 2006).

### D. Role of Development Cooperation

- ▶ Support the national institute of statistics in collecting crucial sex-disaggregated data on indicators where data gaps exist.
- ▶ Provide technical support to the agencies in defining and introducing gender and sex-aggregated indicators in their plans, programmes and budgets.
- ▶ Support initiatives that collect evidence and data on the situation of women and men benefiting from government programmes and their impact in different sectors.
- ▶ Support advocacy and awareness raising initiatives to highlight existing gender gaps in agency's programmes and budgets and to inform further plans and programmes.
- ▶ Provide technical support to the MoF in developing a mechanism to use data and evidence on gender gaps from the agency's report on public expenditure to inform future budgeting policies.

### E. Potential Partners

National Statistics Institutes, MoF, academia, civil society, line ministries, research institutions.

## F. Lessons Learned

- ▶ Without data and evidence on existing gaps for addressing inequality, sound policy making and budgeting is not possible.
- ▶ Gender and sex-disaggregated indicators introduced in government programing and budgeting frameworks are fundamental for reducing inequality and addressing gender gaps. Therefore, it is vital to identify relevant indicators that reflect important gender priorities of the government.
- ▶ Regular collection of data is important for developing plans and programmes and to assess their effectiveness. Therefore, it is crucial to invest in developing data collection systems that generate data on a regular basis instead of supporting ad-hoc initiatives.
- ▶ Often collected data and evidence on gender gaps is not analyzed to be used for policy making and priority setting. It is key to build technical skills of the relevant actors in analyzing and using data.

## G. Country Example

### Box 9 Ecuador: Data on Gender Budget Allocations

The gender budgeting work in Ecuador supported by GIZ and UN Women has resulted in significant achievements including the regular generation of data on gender budget allocations. Technical support was provided to the Ministry of Finance and other institutions aimed at developing instruments and methodologies for the inclusion of gender equality objectives in the national budget. In particular, the work focused on the inclusion of gender in the budgetary guidelines and the introduction of gender equality objective as part of the national budget classification system.

This enables the use of a gender analysis in the formulation of the government's budget and the allocation of its resources and thus allowing regular monitoring and availability of quantitative data on budget allocations that address gender inequality. The provincial governments have also started using a mechanism similar to national budget classifier to register the resources spent to address gender inequality.

*Source: GIZ and UN Women*



## Further Readings

- ▶ ECD Gender Policy Marker  
<http://www.oecd.org/dac/gender-development/dac-gender-equality-marker.htm>
- ▶ Training course on Gender Statistics and Gender Budgeting  
<http://reliefweb.int/training/1668136/training-course-gender-statistics-and-gender-budgeting>
- ▶ Schneider, Katrin (2006), 'Manual for Training on Gender Responsive Budgeting Prepared by Katrin Schneider on behalf of GTZ  
<https://www.ndi.org/files/Manual%20for%20Training%20on%20Gender%20Responsive%20Budgeting.pdf>

## 1.6 Participatory Budget Preparation for Gender Equality

### A. Overview

Participatory budgeting is a process that allows citizens to participate in budget preparation, priority setting and monitoring of budget execution. The process strengthens budget transparency by promoting citizen's voice in budget decisions and hence leads to a more democratic and transparent administration of resources. To address inequalities, participatory budgeting is a crucial step to ensure that budget allocations are responsive to the needs of women and girls.

### B. Objective

Participatory budgeting aims to increase budget efficiency by providing a space for communities and citizens to identify and include critical priorities that affect lives into the public budget. Increased citizen's voice and participation leads to better accountability towards achieving social and economic goals and targets. Participatory budgeting ultimately aims to optimize the use of available public resources by reallocating funds on interventions that maximize net benefits for individuals and the society.

### C. Approach

During the budget preparation phase, public budget hearings are organized by the government to enable citizens to participate and have a say in the budgetary decisions. These hearings provide an important space for dialogue and negotiations as they allow citizens to raise their voice on setting priorities and identifying disparities in public fund allocations. Public budget hearings are also important for raising awareness and improving understating of citizens on budget-making processes.

For gender budgeting, active participation of women, gender equality advocates, women's groups and networks in budget hearings is vital, especially at the local level. Women can participate in the budget hearings organized prior to drafting the budget as well as after the drafting of the initial budget. The first hearings provide an important space for women to learn about the participatory budgeting process and gather information about the current budget execution and government's priorities for public spending. The second round of hearings allows participating women and civil society organizations to identify their priorities. This is an important occasion for women to influence budgetary decisions by voicing their concerns about the proposed funds allocations and identifying the critical priorities for inclusion in the budget. After the hearings, these priorities are then communicated to the local budget councils through the elected delegates.

The role of women's organizations, community leaders and advocates is crucial in this process. First, it requires them to properly understand government budget priorities and identify existing gaps through a consultative process with the wider community in their localities. Secondly, their role in terms of raising awareness on budgeting process and disseminating information on public hearing proceedings and outcomes is critical. Thirdly, they also play an important role in negotiating with the local budgetary decision making bodies to ensure that gender equality priorities are included in the identified input to be shared after the budget hearings for further negotiations.

**Box 10**    **How to ensure that more women participate in public hearings?**

- ▶ Disseminate widely information about the date and venue of public hearing well in advance.
- ▶ Share information through websites, posters, community groups, and other forms of media.
- ▶ Reach out to women through a communication strategy to ensure that they understand the importance of their participation in the hearings.

*Source: KWN 2014 'A practical Users Guide: GRB at the Central Level'.*

**D. Role of Development Cooperation**

- ▶ Provide technical support to the government, especially at the local level, for introducing and strengthening participatory budgeting practices.
- ▶ Support initiatives that promote participation of marginalized and excluded groups including women in crucial budget making decisions such as public hearings.
- ▶ Support awareness raising initiatives among women and women's groups to promote their understanding on budget process and increase their participation in budget hearings.
- ▶ Provide technical support to women and women's groups and civil society through tools and knowledge building to ensure that women are able to articulate well their priorities, raise their voice and negotiate effectively during the budget hearings.

**E. Potential Partners**

Regional/local budget councils, women's groups/networks, community leaders, media.

**F. Lessons Learned**

- ▶ To ensure participation of women in budget formulation, it is important for women to be aware of the processes and spaces that are available to raise voice. It is therefore key to ensure that information about the budget formulation and public budget hearings is made available widely and in time for women to actively participate and provide their input.
- ▶ Women leaders and advocates play an important role in raising awareness among women on government's spending priorities and identifying the critical gaps for women and girls. Therefore, further efforts are needed to build their capacity and skills.
- ▶ Participatory budgeting is an inclusive process that requires strong collaboration between government and the civil society. The design of the process should be undertaken in mutual partnership with key civil society partners including women. In this regard, a mapping of civil society groups and stakeholders will help to ensure inclusiveness and participation of all groups.
- ▶ For an effective participatory budgeting process, it is important to build capacity and awareness of the government, especially on the critical role and important contributions of citizens in the budget formulation process.

## G. Country Example

### Box 11 Ghana: Barriers that Prevent Women's Effective Participation in District Budget Hearings

A study examining women's participation in budget hearings in two districts (Wa Municipal Assembly and Kumasi Metropolitan Assembly) in Ghana shows that women's participation and influence in budget hearings is affected by multiple factors ranging from individual educational background to cultural biases. On average, women made only 25 per cent of the total participants in budget hearings in these districts.

Study showed that women's educational background and awareness on the importance of budgeting was a critical factor. Often women with no education were excluded from the budget process; in cases even when they attended, uneducated women were intimidated and less likely to participate in discussions. Women weren't generally aware of the importance of budget making process including budget hearings and therefore they were less likely to participate. Language barrier was another major factor as many women at the local level didn't speak or understand English. Financial status and women's economic and social activity and work load posed major challenges for women's participation. Women who participated in budget hearings often had to pay for transportation, food etc. which put significant stress on women's limited financial sources. In addition, women had to take care of their economic activities as well as social responsibilities, which made it difficult for them to attend budget hearings on certain days at certain times. Another major barrier is the traditional perception of women as housekeepers and child bearers, which often keeps women out of important domains such as business or politics. Invitations for budget hearings were often sent to higher professional positions such as heads of organizations, departments or associations. These positions are occupied mostly by men.

*Source: GIZ (2015), 'Participation of women in district budget hearings: A Case study of Wa Municipal Assembly and Kumasi Metropolitan Assembly (Ghana)*

### Further Readings

- ▶ GIZ (2015), 'Participation of women in district budget hearings: A Case study of Wa Municipal Assembly and Kumasi Metropolitan Assembly (Ghana)  
<http://www.gender-in-german-development.net/custom/images/contentBilderGalerie/bilderGalerie1000501/GIZ-The-participation-of-women-in-district-budget-hearings-2015-EN.pdf>
- ▶ UN Women (2013), 'Gender Budgeting Handbook for Civil Society Organizations' (Spanish)  
<http://gender-financing.unwomen.org/en/resources/g/e/n/gender-budgeting-handbook-for-civil-society-organizations>
- ▶ Anwar Shah (20017), 'Participatory Budgeting', Public Sector Governance and Accountability Series, World Bank, April 2007  
<http://siteresources.worldbank.org/PSGLP/Resources/ParticipatoryBudgeting.pdf>
- ▶ The World Bank Social Accountability Sourcebook – Online Source  
[http://www.worldbank.org/socialaccountability\\_sourcebook](http://www.worldbank.org/socialaccountability_sourcebook)

## 2 Budget Approval

### 2.1 Advocacy and Lobbying with Members of Parliaments

#### A. Overview

At the stage of budget approval, members of parliament and parliamentary committees play a crucial role in scrutinizing and amending budget as necessary. This is an important final window to make required adjustments in proposed budget to ensure that it is gender responsive before it is voted into a law by the parliament. To this end, lobbying and engaging with key members of parliaments and committees reviewing the budget is used as a key approach.

#### B. Objective

The purpose of engaging and lobbying with the legislative bodies is to ensure that agency's programmes and budgets reflect key gender equality considerations. Advocacy and lobbying also allows Ministry for Women's Empowerment or Women's Affairs, women's organizations and advocates to raise voice and concerns through the parliamentary members and committees to ensure that resources are distributed fairly to key priorities and interventions that address inequality and poverty.

#### C. Approach

The budget approval process is one of the political processes within the budget cycle. At this stage, various structural constraints often don't allow open and transparent budget negotiations and review processes and therefore limit public's access to information on the negotiation outcomes.

Gender ministries, advocates and other civil society partners often use lobbying with the parliamentary bodies including the budget committee as an approach to influence the budgetary decisions at this stage. As part of advocacy work, technical support is provided to the relevant members of the parliament including female MPs to raise their awareness and understanding on key objectives and outcomes that need to be reflected in the budget. This includes unpacking the budget and analyzing the crucial gender gaps and missing priorities in the proposed agency budgets. Besides, support is provided to the female MPs in improving their negotiating skills for influencing the budget negotiations and decisions.

#### D. Role of Development Cooperation

- ▶ Provide support to the members of parliament and parliamentary committees through tools and knowledge building to raise their understanding on gender budgeting and the importance of fair distribution of public funds.
- ▶ Support activities that generate gender analysis of budget proposal for the parliamentary bodies involved in the budget approval process.
- ▶ Support initiatives to disseminate data and gender gap analysis among relevant partners for effective lobbying.
- ▶ Support initiatives of CSOs and women advocates that aim to influence parliamentary budget decisions.



### E. Potential Partners

Parliamentary committee including budget committee, female parliamentary committees, parliamentary research and analysis departments, Ministry for Women's Empowerment or Women's Affairs, relevant members of parliament, CSOs

### F. Lessons Learned

- ▶ Experience shows that for effective lobbying to advocate for gender budgeting, parliamentary bodies need to be equipped with proper knowledge and tools. Special attention should be given to the technical capacity building of relevant members of parliament.
- ▶ The limited time frame between budget submission and approval in parliament requires timely and quick response from the relevant partners to target members of parliament.
- ▶ Data and evidence from gender budget analysis is vital for the parliamentary bodies to make informed decisions and make amendments to the proposed budget.
- ▶ Engagement of key decision making parliamentary bodies such as the budget committee is important for effective lobbying on gender budgets.



## G. Country Example

### Box 12 Kenya: Gender Budgeting and Role of Parliament: Challenges and Limitations

In Kenya, the role of the parliament in the budgeting process, especially in amending the budget in general and in linking it with gender equality objectives is limited. The short time period between the budget proposal submission in the parliament and approval makes it difficult for members of the parliament and parliamentary committees to play an effective role in influencing budgets. This is compounded by their limited technical capacity to understand and demystify complex budget documents. For GRB, the effectiveness of the parliamentary role is further exacerbated by the following factors:

- f. (a) **Lack of sex-disaggregated data:** In Kenya, the lack of data on gender budget gaps and the lack of evidence on the impact of public spending on men and women make it difficult for the relevant parliamentary bodies to influence budgetary decisions.
- g. (b) **Weak political leadership and commitment:** In parliament, issues related to gender budgeting are often led by the committee responsible to handle the affairs of the Ministry of Gender, Children and Social Development. Limited engagement of main decision making bodies within parliament including the budget committee on gender budgets presents existing weak political commitment and leadership.
- h. (c) **Limited technical knowledge on GRB:** In Kenya, the technical departments that support parliamentarians on budget analysis do not have specialized skills on gender budget analysis and therefore leave the parliament bodies with no data and analysis to make an informed decision.
- (d) **Inadequate Institutionalization of GRB:** The budget approval process in parliament focuses mainly on debating the amount of allocations in the proposed budget with little or no attention to scrutinizing the impact of these allocations, especially on most pressing development issues including inequality and poverty.

*Source: Katrin Schneider (Forthcoming) 'Gender Responsive Budgeting Handbook for the Government of Kenya'*

### Further Readings

- ▶ IPU (2004), 'Parliament, the budget and gender: handbook for parliamentarians'.  
[http://www.ipu.org/PDF/publications/budget\\_en.pdf](http://www.ipu.org/PDF/publications/budget_en.pdf)
- ▶ UN Women (2013), 'Gender Budgeting Handbook for Civil Society Organizations' (Spanish)  
<http://gender-financing.unwomen.org/en/resources/g/e/n/gender-budgeting-handbook-for-civil-society-organizations>

## 3 Budget Execution and Implementation

### 3.1 Monitoring and Tracking Public Spending: Gender Aware Public Expenditure Tracking Surveys

#### A. Overview

Monitoring and tracking public spending ensures that funds allocated in the budget for specific objectives reach the specified unit or department and that the funds are being spent for the intended objectives. This process is therefore important to examine the efficiency of public spending. Gender Aware Public Expenditure Tracking Surveys (PETS) are used as one of the tools for monitoring and tracking public funds allocated to address gender inequality.

#### B. Objective

The Public Expenditure Tracking Survey aims to examine how public funds are allocated and disbursed and whether the funds reach the designated unit and are applied to achieve the intended goal. PETS helps to track the flow of resources at different stages of the distribution process and identifies the barriers to these financial flows.

#### C. Approach

A gender-aware public expenditure tracking survey examines whether funds are allocated for achieving social and economic objectives including gender specific outcomes and gender mainstreamed results reach to the designated unit and whether the funds were spent as per the budget plan. The survey targets both women and men as beneficiaries of the programme or a particular service.

The survey usually comprises of different questionnaires for interviewing users of the public services as well as the facility/unit managers. Government or unit records are also used as another data source, which provides crucial quantitative data on funds distribution and expenditure. Usually the survey is conducted by the Ministry of Finance, line ministries, independent research institutes, academics or NGOs. In most cases the survey targets the sector where funds are channeled to the unit through several levels of bureaucracy (Schneider 2006).

Typically, the following steps are used for conducting the public expenditure tracking surveys (Source: World Bank Social Accountability Source Book):

- ▶ Determine the services that are examined and the scope of the effort.
- ▶ Assess factors that can impact the outcome of the survey before undertaking the design and sampling of the survey.
- ▶ Prepare the ground work for the survey including training of people who will conduct the surveys.
- ▶ Design the survey questionnaires and formats, gather and analyze the data.
- ▶ Identify channels for disseminating the findings to the wider public.
- ▶ Discuss findings with citizens and policy makers for any necessary corrective action that may need to be taken based on the findings of the survey.

A number of potential factors can affect the proper execution of budget allocated for gender equality. For instance:

- ▶ Budget executing agencies may not have adequate skills and dedicated staff to implement programmes or activities that aim to address gender inequality. This is usually demonstrated by low spending rates.
- ▶ Money may have been redirected or failed to reach the unit or agency in charge for implementing the programmes or activities on gender equality due to administrative bottlenecks or lack of commitment.
- ▶ Often, prolonged administrative procedures in funds channeling to the designated unit delay the implementation process.

#### D. Role of Development Cooperation

- ▶ Support initiatives to increase understanding and capacity among the officials conducting PETS on how to incorporate gender perspectives in survey questionnaires and formats.
- ▶ Support activities to ensure that survey data analysis includes specific attention to gender gaps identified in the survey.
- ▶ Provide support to the civil society organizations including women's organizations and other partners engaged in the dissemination of survey findings.
- ▶ Support activities to ensure that survey recommendations on gender equality objectives are taken on board and dealt within the overall PFM dialogue.

#### E. Potential Partners

- ▶ Ministry of Finance, local government department, line ministries, research institutes/academics, NGOs, women's groups and the public.

#### F. Lessons

- ▶ Gender-specific indicators should be carefully incorporated throughout the questionnaire of the PETS to make it gender-aware instead of conducting a separate gender-aware public expenditure tracking survey.
- ▶ Role of the government and its buy-in is crucial. Therefore, engaging government officials at all stages of the survey including the design is crucial to ensure that the results and findings of the survey are implemented.
- ▶ To disseminate result of the survey among the wider public and the engagement of the civil society including women's groups is critical.
- ▶ It is important to identify clear policy recommendations and actions on gender equality outcomes based on the survey findings and follow up regularly to ensure effective and timely implementation.

## G. Country Example

### Box 13 Malawi: CSO led Public Expenditure Tracking Survey in the Education Sector

In Malawi, the introduction of free primary education from 1994 through 2001 did not translate into improved quality of education. Civil society organizations led by the Civil Society Coalition for Quality Basic Education (CSCQBE) made efforts to closely monitor government budgets and spending to prevent corruption and encourage better management of public funds. Funds for basic education were disbursed from the national treasury directly to district accounts, where they were allocated at the discretion of the district assemblies. However, this decentralized system provided little information on the use of funds. CSCQBE conducted three expenditure tracking surveys (between 2002 and 2007) to provide independent data on the use of education funds. The organization administered a series of standardized questionnaires to teachers and education officials around the country.

Based on the findings of the survey, the civil society groups pressured the government to address the educational disparities between rural and urban areas. As a result, the government planned to introduce incentives to attract teachers to rural areas and construct housing for rural teachers. The CSO also mounted pressure on the government to increase budget allocations aimed specifically at children with special needs and to purchase specialized materials for their learning. The CSO led expenditure tracking survey so successful and effective that in 2004, the government undertook its own expenditure tracking survey. Civil society was involved in planning and monitoring the survey.

*Source: Vivek Ramkumar (2008), 'Our Budget, our responsibility: A Citizens' Guide to Monitoring Government Expenditures'. The International Budget Project*

### Further Readings

- ▶ The World Bank Social Accountability Sourcebook – Online Source  
[http://www.worldbank.org/socialaccountability\\_sourcebook/](http://www.worldbank.org/socialaccountability_sourcebook/)
- ▶ Gurkan, Kaiser, Voorbraak (2009), 'Implementing Public Expenditure Tracking Survey for Results: Lessons from a Decade Long Global Experience'. PREM Public Sector Notes, World Bank
- ▶ <http://documents.worldbank.org/curated/en/798931468163470166/pdf/528200BRI0pre10Box345583B01PUBLIC1.pdf>
- ▶ Vivek Ramkumar (2008), 'Our Budget, our responsibility: A Citizens' Guide to Monitoring Government Expenditures'. The International Budget Project  
<http://www.internationalbudget.org/wp-content/uploads/Our-Money-Our-Responsibility-A-Citizens-Guide-to-Monitoring-Government-Expenditures-English.pdf>
- ▶ UNICEF, Ministry of Planning and Investment Vietnam, 'Public Expenditure Tracking Survey Manual'  
[http://www.unicef.org/vietnam/PET\\_MANUAL\\_TA.pdf](http://www.unicef.org/vietnam/PET_MANUAL_TA.pdf)

## 3.2 Assessing Results: Gender-disaggregated Public Expenditure Incidence Analysis

### A. Overview

Assessing who benefits most from public policies, programmes and budgets is central to make government spending more effective and efficient. Public spending impacts the well-being of different groups of people such as men/women, poor/non-poor differently. The gender-disaggregated public expenditure incidence analysis (EIA) tool (also known as Benefit Incidence Analysis) is used to examine how men and women benefit differently from provided public services.

### B. Objective

Gender-disaggregated public expenditure incidence analysis aims to examine the differentiated benefits of public spending on men and women. The purpose is to track to what extent public spending benefits reach women.

### C. Approach

Gender-disaggregated public expenditure incidence analysis can be undertaken in a sector to examine who benefits most from public services between men and women (boys/girls). To raise government's awareness on gender issues, benefit incidence analysis serves as an important tool. Research has pointed out that for effective application of the gender disaggregated EIA findings, better understanding of the EIA link with the budgeting process, timeliness of using results and availability of required capacity is necessary (Elson et. al 2013). The use of benefit incidence analysis can also be limiting if the gender relations in the households are not taken into account in policy making together with the EIA findings (Demery 2002).

Benefit incidence analysis are conducted by defining the targeted groups, which are selected generally based on income levels (poor/non-poor), geographical location (urban/rural), age or ethnicity differences and gender. Most gender disaggregated benefit incidence studies focus on particular sectors where women/girls as beneficiaries can be easily determined in the public spending frameworks. These sectors generally include education, health services, and water and sanitation. Studies have also focused on examining the benefits for women in programmes such as direct income transfers, social security benefits, public employment or agricultural services.

There are four steps to estimate the benefit incidence of public spending: (Source: World Bank Social Accountability Source Book):

1. Estimate unit subsidies: This is calculated as total government spending on a particular service divided by the number of users of that service.
2. Identify users: This information is obtained from the household surveys.
3. Aggregate users into groups: In case of gender disaggregated EIA, the grouping will be men/women and boys/girls. This will show whether a given service is primarily used by men or women (boys or girls). Other relevant groupings can be introduced such as income levels, rural/urban location, region etc.
4. Account for spending incurred by households: To assess the full extent of inequality, it is important to take into account the expenditure incurred by the households in gaining access to the service.

#### D. Role of Development Cooperation

- ▶ Support activities to conduct a gender-disaggregated public expenditure incidence analysis to assess the extent to which women benefit from public expenditures.
- ▶ Provide technical support to government departments through tools and capacity building for conducting EIA and using the findings of the analysis in policies and programmes.
- ▶ Support initiatives for disseminating findings and recommendations of the EIA to ensure that these are used as an important input in developing plans and budgets.

#### E. Potential Partners

Line ministries, departments/units, local government departments, academia and research institutions, civil society, statistics institutes, ministries of finance and planning, gender ministries.

#### F. Lessons Learned

- ▶ Experience shows that for gender-disaggregated EIA to be effective, it needs to be combined with additional gender analysis and a deep understanding of the budget decision-making processes and the actors involved (Elson et. al 2013).
- ▶ Advocacy and engagement with key decision makers is vital to ensure that the EIA findings are incorporated in planning and budgeting frameworks.
- ▶ Technical capacity within government agencies is needed to ensure that EIA results are understood properly and considered as important evidence in the budget decision making process.

#### G. Country Example

##### Box 14 Kenya: Gender-disaggregated Public Expenditure Incidence Analysis in the Education and Health Sectors

GIZ has provided support to the Government of Kenya to promote gender responsiveness of the public financial management system in order to improve transparency, effectiveness and efficiency of public funds. As part of this support, a gender disaggregated public expenditure incidence analysis was conducted to examine the distributional impact of public spending on women and men in the education and health sector.

The analysis revealed significant gender differences in benefits gained from public spending in secondary and tertiary education. In secondary schooling, girls gained 47 per cent of the benefits and in tertiary schooling, girls gained only 38 per cent of the benefits compared to 62 per cent of the benefits reaped by boys from public expenditures. In the health sector, the study found that women benefited relatively more from health spending with 60 per cent compared to 40 per cent for men. Given the attention given to reproductive needs of women in public health spending, these findings were not surprising. Further examination of health benefits between poor women and non-poor women suggested that poor women benefit significantly less compared to the non-poor women. These findings provide useful evidence for improved targeting of public expenditures towards women who are poor.

*Source: GIZ (2014)*



### Further Readings

- ▶ Austen, Costa, Sharp and Elson (2013), 'Expenditure Incidence Analysis: A Gender-Responsive Budgeting Tool for Educational Expenditure in Timor-Leste?'. *Feminist Economist* Volume 19, Issue 4  
<http://www.tandfonline.com/doi/full/10.1080/13545701.2013.830187>
- ▶ Demery, Lionel (2002), 'Gender and Public Spending: Insights from Benefit Incidence'  
<http://citeseerx.ist.psu.edu/viewdoc/summary?doi=10.1.1.203.234>

## 4 Audit and Evaluation

### 4.1 Gender-Aware Citizen Report Cards<sup>4</sup>

#### A. Overview

The Citizen Report Cards (CRC) are important accountability tools that gather information on user perception on the 'quality, adequacy and efficiency' of public services. Citizen report cards are used by the civil society and advocates as a critical advocacy instrument to demand for better and improved services. Gathering information on the perceptions of women are as important as the perceptions of men to understand whether public services benefit women and men equally and to address the existing gaps.

#### B. Objective

Gender Aware Citizen Report Cards aim to ensure that women's voices and opinions are taken on board in assessing the quality and efficiency of public services. They also help to understand the differentiated impact of provided services on men and women through the perception of women and therefore highlight the needed changes in programmes and budgets to address gender inequality more effectively.

#### C. Approach

Citizen Report Cards are administered as a participatory survey that collects quantitative information on the beneficiary views regarding the quality, adequacy and efficiency of the target service. CRCs are used to examine beneficiary perceptions regarding one public service or more at the same time. Survey methodology involves a sample selection of the targeted beneficiaries from a large population. The following steps can be used to gather information using a gender-aware CRCs (Source: adapted from WB social accountability Resource book).

- ▶ Identify the service or services to be examined paying special focus on services that impact women and girls.
- ▶ Assess the scope and key actors to be engaged in the survey.
- ▶ Design questionnaires for data collection keeping in mind that both men and women beneficiaries will be interviewed.

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<sup>4</sup> The report cards can be used to gather citizen's feedback during the budget execution and evaluation phase.



- ▶ Build capacity of the survey administrators and raise awareness of the survey respondents.
- ▶ Analyse data collected from both men and women and assess the differences, especially considering the different power relations in households and within the society.
- ▶ Set up a system to provide citizen feedback to service providers on a periodic basis.

#### D. Role of Development Cooperation

- ▶ Support initiatives of the civil society in administering Citizen Report Cards as a tool to improve government accountability.
- ▶ Support activities to ensure that citizen feedback is incorporated as a regular practice in government agencies.
- ▶ Provide capacity building support to the agencies for using the findings of the CRCs in a systematic manner.

#### E. Potential Partners

Local government departments, civil society including women's groups and networks, academia and research institutions, statistics institutes, ministries of finance and planning, gender ministries.

#### F. Lessons Learned

- ▶ It is important to ensure that data gathering for CRC include both men and women as beneficiaries of the provided services.
- ▶ Selection of the target service or services should be carefully made so that different perceptions of both men and women can be captured.
- ▶ Data collection instruments used for CRCs need to consider targeted questions for women/girls to ensure that their feedback is fully incorporated.
- ▶ Citizen feedback is critical to improve service delivery; therefore, the feedback mechanism should be included more systematically as part of agency's programme and budget evaluation process.

## 6. Country Example

### Box 15 Kenya: Citizens' Report Card on Urban Water, Sanitation and Solid Waste Services

A Citizens' Report Card on water, sanitation and solid waste services was undertaken in Kenya's three largest cities – Nairobi, Mombasa and Kisumu in 2006, led by the Ministry of Water and Irrigation, Kenya and facilitated by civil society organizations at the city level. A representative number of households was selected in each city for the exercise. The CRC provided insights on citizens' access to and satisfaction with services. Results highlighted distinct inequalities in access to main water connections between the poor and the non-poor. Poor households were much more likely to be using kiosks as their primary source of water than the non-poor. Report showed that the burden of fetching water primarily fell on women as almost 70 per cent of households reported that the primary water collector was an adult female. The findings of the Citizen's Report Card thus provided a clearer understanding of the gap in service that affect people including women in their day-to-day lives and offered insights to the authorities for making informed decisions. .

*Source: Ministry of Water and Irrigation, Kenya (2007), 'Citizens' Report Card on Urban Water, Sanitation and Solid Waste Services*

### Further Readings

- ▶ The World Bank Social Accountability Sourcebook – Online Source [http://www.worldbank.org/socialaccountability\\_sourcebook](http://www.worldbank.org/socialaccountability_sourcebook)
- ▶ GTZ, SPAS Kenya: Practitioner Guide: Citizen Report Cards [http://www.methodfinder.net/download\\_all.html?file=files/documents/methods\\_examples/0046%20-%20Citizens%20Report%20Cards%20\(CiReCa\)%20-%20Method.pdf](http://www.methodfinder.net/download_all.html?file=files/documents/methods_examples/0046%20-%20Citizens%20Report%20Cards%20(CiReCa)%20-%20Method.pdf)

## 4.2 Gender Audits

### A. Overview

Gender Audits are used at the conclusion of the programme/budget to assess how funds and resources were used to achieve outcomes for increased gender equality. Gender audits are participatory in nature and they allow the availability of information on the results to the wider public.

### B. Purpose

Gender audits produce critical information that can be used as an evidence in developing agency programmes and budgets. They also help to raise awareness among beneficiaries on provided local services. These audits provide a critical tool for strengthening government accountability towards addressing gender inequalities.

### C. Approach

Gender audits can be conducted to assess the interventions of a particular agency/department or to examine a programme/project at the local level. Often, gender audits are initiated by the civil society organizations to hold government accountable on gender equality objectives, although in some cases CSOs, research institutes or government agencies may work together to conduct the audits. The organization leading the audit has to be impartial to ensure that the audit produces important unbiased recommendations to inform future programme and budgets.

The following steps are generally taken to undertake a gender audit (Source: adapted from WB social accountability Resource book):

- ▶ **Define the Purpose:** clearly articulate what is the objective of the gender audit and identify the relevant project or department that will be audited.
- ▶ **Identify Stakeholders:** Pick stakeholders that will be involved in the process. This should be a diverse group including representatives from the government at different levels, service providers, CSOs including WOs, beneficiaries and marginalised groups.
- ▶ **Collect Data:** Data for the Gender audits can be collected using a variety of methods including interviews, surveys, compilation of statistics, case studies, participant observation, evaluation panels, gathering relevant official records and extracting relevant information from existing data of various sources.
- ▶ **Analyse Data:** using the collected data, summarize the findings in a comprehensive document.
- ▶ **Gather Stakeholder Feedback:** Share the document with stakeholders to receive feedback. This also provides an opportunity to engage citizens and publicize the findings.
- ▶ **Arrange Public Hearing:** Organize public hearings as a forum to share the audit results. At the hearings, citizens' (including women and marginalised groups) recommendations are taken into account. Public officials are also given space to explain and justify their performance in projects.
- ▶ **Follow-up:** The final gender audit report is drafted after the public hearing proceedings, which includes recommendations from the government on the required actions to address the issues highlighted by the audit. Efforts should be made for widely disseminating the findings to relevant government officials, the media and other stakeholders engaged in the audit process.

### D. Role of Development Cooperation

- ▶ Support initiatives of the civil society for conducting gender audits of government projects including through technical support on how to conduct effective gender audits.
- ▶ Provide support to local government departments for including gender audits as part of the regular assessment process to inform equitable policies and programmes.
- ▶ Support activities for the dissemination of gender audit findings among wider public and follow up on the recommendations.

### E. Potential Partners

Local government departments, civil society including women's groups and networks, academia and research institutions, statistics institutes.

## F. Lessons Learned

- ▶ It is important to clearly define the objective of the gender audit so that specific actions and response can be demanded from the government on the required changes in service provision.
- ▶ Data collection process is collected for a successful audit, therefore make sure that individuals gathering are knowledgeable and fully trained.
- ▶ To ensure that the audit is truly participatory, it is vital to include views of diverse group of stakeholders including those who are marginalised.
- ▶ Audit recommendations should be specific and action-oriented so that they can be understood and taken up by the relevant government department.
- ▶ Follow up on whether the recommendations have been used by the departments for improved service delivery is critical.

## G. Country Example

### Box 16 Honduras: Gender Audit of Municipality Budget

A gender audit undertaken by the civil society for the municipality of Santa Rosa de Copán, Honduras in the fiscal year 2013 provided useful insights on the budget formulation and execution specifically on gender equality objectives. The results of the audit showed that much lower than the mandated 5 per cent of the municipality budget was allocated to gender equality specific outcomes. The implementation status showed that execution on gender equality actions identified in the budget was inadequate. Moreover, study of budget lines showed that actions were not disaggregated making it difficult to assess the targeted results specifically on women and girls. The audit recommended to put in place a proper institutional mechanism to monitor budget allocations made to address gender inequality and follow up on effective implementation. It also highlighted the need to strengthen the technical capacity of the municipal institutions on preparing and executing gender budgets.

*Source: UN Women (2014), 'Social Audit Report- Santa Rosa de Copán'*



### Further Readings

- ▶ ILO (2012), 'A manual for gender audit facilitators: The ILO participatory gender audit methodology, 2nd Edition' [http://www.ilo.org/wcmsp5/groups/public/---dgreports/---gender/documents/publication/wcms\\_187411.pdf](http://www.ilo.org/wcmsp5/groups/public/---dgreports/---gender/documents/publication/wcms_187411.pdf)
- ▶ The World Bank Social Accountability Sourcebook – Online Source [http://www.worldbank.org/socialaccountability\\_sourcebook/](http://www.worldbank.org/socialaccountability_sourcebook/)
- ▶ GIZ (2015), 'Manual on Social Accountability for CSOs and Municipalities in Palestine'. [file:///C:/Users/samina.anwar/Downloads/SA%20Manual\\_LGP%20Pal.pdf](file:///C:/Users/samina.anwar/Downloads/SA%20Manual_LGP%20Pal.pdf)



## Conclusion

- ▶ Introduce gender budgeting as part of wider PFM reforms: Gender budgeting is most effective when it is implemented as part of a wider public finance management reform process. Gender budgeting should not be seen as a separate process of budgeting for gender equality.
- ▶ Role of the Ministries of Finance is central: The leadership role of the Ministry of Finance is critical for making gender budgeting effective and long lasting. The ministry plays a key role in setting standards, amending rules and regulation and making government agencies accountable to deliver on budget objectives. For gender budgeting, the Ministry's central role in creating the required legal and policy environment is fundamental.
- ▶ Technical capacity and knowledge is key: Sustained capacity building of the government agencies on gender budgeting is important. For technical knowledge building, introducing gender budgeting as part of the curricular of the Public Administration Schools/Institutions has been an effective approach.
- ▶ Strengthen the role of the national institutions on gender equality and women's rights: For gender budgeting, national institutions on gender equality and women's rights including the Ministries of Women Affairs, gender units, female parliamentarian groups, gender commissions and women's organizations play an important role, especially in providing the much needed evidence on existing gender gaps in public spending. Their role should be further strengthened through better resourcing and increased participation and voice in decision making.
- ▶ Data and evidence is fundamental for gender budgeting: Availability of reliable and quality data and statistics, inter alia disaggregated by sex and age, is key to assess gender gaps in public programmes and budgets and to analyze their impact on the lives of women and girls. At all stages of the budget cycle, data and evidence is an important pre-requisite to make adjustments in programmes and for improved service delivery and better results for gender equality. More efforts are needed to improve sex- and age-disaggregated data collection and analysis.



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