Budgeting to End Gender Inequalities in the Education Sector

by Fatou Aminata Lo & Nisreen Alami

<u>Budgeting to End Gender Inequalities in the Education Sector</u>
© UN Women, New York, 2011 -National Planning and Budgeting Cluster

The text has not been edited to official publication standards.

Comments and questions should be directed to Fatou Lo <u>(fatoulo@unwomen.org)</u> or Nisreen Alami (nisreen.alami@unwomen.org)

ACKNOWLEDGEMENTS

For their comments and contributions to earlier versions on this paper, we thank Matthew Cummins, Social Policy Specialist and Isabel Ortiz, Associate Director of the Policy and Practice Division in UNICEF New York; Reina Ichii, PhD, Lecturer School of Global Studies, RMIT University, and Papa Seck, Policy Specialist (Statistics) at UN Women New York.

Contents

INTRODUCTIO	DN	4
EDUCATION S	SECTOR FINANCING	5
KEY INSTRUM	IENTS USED IN SECTOR PLANNING AND FINANCING:	6
a)	National/local plans and budgets:	6
b)	Sector approaches:	6
c)	Sector Budget Support:	8
MONITORING	AND OVERSIGHT OF EDUCATION SECTOR BUDGETS FROM A GENDER PERSPECTIVE:.	8
>	Public Expenditure Reviews	8
>	Benefit incidence analysis	9
>	Public Expenditure Tracking Surveys (PETS)	9
>	Citizen report cards	10
>	Community scorecards	10
>	Service oversight and management committees:	10
CONCLUSION		11
References		13

INTRODUCTION

Access to education is a basic human right enshrined in a number of international, regional and national agreements. In recent years, the momentum created by gender equality commitments, the Millennium Development Goals (MDGs) and the Education for All (EFA) agenda set off significant progress towards achieving universal primary education and improving educational opportunities for girls and women at all levels¹ and in all fields of study. According to the Human Development Report 2010, enrolments have increased faster for girls than for boys over the past few decades and both primary and secondary school completion rates have improved more rapidly for girls².

Yet too many girls and women are still unable to enroll and/or complete schooling. Worldwide, for every 100 boys out-of-school there are 122 girls. In some countries this gap is even wider: for example, in Yemen for every 100 boys out of school there are 270 girls, in Iraq 316 girls, in India 426 girls, and in Benin 257 girls (UNESCO, 2007). The ten year review of the implementation of the Beijing Platform for Action pointed that of the 104 million children in school age that are out of school, 75% are in Africa and 57% are girls. Gender inequalities in the education sector are concentrated in more vulnerable communities. Performance regarding education outcomes is significantly lower in urban slums, rural areas, in poverty stricken communities, among excluded groups (castes, ethnic and linguistic minorities, the disabled), in conflict and fragile countries.

The experience of girls in schools also deserves attention. Where progress in enrolment has been made, "the low quality of the education provided can reduce the benefits of education and training for women and girls, and prevent educational gains to translate into equal access to full employment and decent work" (UNIFEM, MDG Brief, 2010). Early marriage, early pregnancies, harassment and violence on the way to school or within classrooms tend to reverse retention rates, performance level and transition rates (from one school level to another). Effective responses to gender inequalities in the education sector need to address these factors.

Over the years, numerous measures have shown effective results in increasing school enrollment and completion rates for girls. These measures include targeted interventions such as: removing user fees and providing cash incentives, introducing students' uniforms and school feeding programmes, revising curricula and textbooks that perpetuate gender stereotypes, providing toilets for girls, increasing the number of female teachers, improving gender responsive monitoring systems through collection of sex-disaggregated data at local level.

It has also become evident that achieving positive gender equality outcomes in the education sector requires attention to indirect causes of lower enrollment and retention rates of girls in schools. For example, the burden of the care work which is disproportionately borne by women and girls constitutes a recognized factor for keeping girls out of school or affecting their performance in school. This

¹ Early childhood education, primary, secondary and tertiary education, adult literacy, vocational training etc; evidence suggests that among all levels of education, secondary education has the greatest pay off for women's empowerment (Birsdall et al, 2004). Completion of secondary education has been correlated with decreases in early marriage and early childbearing.

² In some countries, gender gaps in the education sector have been reversed for instance in Moldova boys are disfavored at tertiary level and in vocational training, however the focus of this paper is on the majority of cases where gender disparities mostly affect girls.

recognition calls for better response to gender equality concerns in the design of interventions in infrastructure, transportation, water and sanitation.

For the most part, government responses to the demands for achieving gender equitable outcomes in the education sector are within the remit of ministries of education. Planning, budgeting and monitoring processes whether at the sector or the programme level are therefore key instruments for identifying sector priorities and ensuring that the necessary interventions, resources, and measures are implemented. These interventions have to be evidence-based and context specific since data on national averages often disguise huge intra regional disparities. The effective integration of a gender perspective in sectoral interventions is predicated on:

- 1) Identifying adequate programmes and interventions and matching them with sex-disaggregated targets, performance indicators and consequent budget allocations.
- 2) Adopting a two track approach for designing and financing interventions:
 - First, apply gender analysis and identify clear measures that ensure equitable outcomes;
 - Second, address gender specific challenges to improve female enrollment, retention and completion rates.

EDUCATION SECTOR FINANCING

The education sector is the 3rd largest funded sector after economic infrastructure and health³. Education expenditure represents 7% to 28% of total government spending in most countries (UNESCO, 2011). But in light of the existing gender gaps in education outcomes, there are questions about the effectiveness and distribution of benefit from those expenditures.

In addition to government spending, official development assistance (ODA) makes up a significant contribution to the achievement of education goals. In 2009, aid commitments for the education sector amounted to USD 9.5 billion representing 16.8% of aid provided by the development assistance committee (DAC). In Sub-Saharan Africa, 5.6% of total public education resources were provided by ODA in 2008 with wide variations across countries that could be attributed to many different factors including countries competing priorities or policy choices. In Liberia, 72% of the education expenditure is provided through ODA (2008 figures). Similarly, in Guinea, Mali, Rwanda and Zambia, ODA accounted for approximately 50% of their public education resources in 2008 (OECD, 2009).

Following the two track categorization of ODA used in the OECD Gender Policy Marker⁴, out of the 2009 bilateral aid to the education sector 7% was tagged as principally contributing to gender equality and 39% was tagged as significantly contributing to gender equality while the rest was deemed gender neutral. Initiatives identified as principally contributing to gender equality include "setting up girl-friendly school" (dormitories, equipping girls' boarding schools), offering scholarships for girls for

³figures retrieved from OECD statistics, June 2011 http://www.oecd.org/document/39/0,3746,en 2649 201185 46462759 1 1 1 1,00.html

⁴ The OECD Gender Policy Marker tracks Aid in Support of Gender Equality and Women's Empowerment

enrolment in secondary schools or vocational training programmes, offering vocational training for women aimed at self-employment, and running school feeding programmes. Interventions cited as significantly contributing to gender equality include programmes with measures to ensure gender equitable outcomes (analysis of OECD CRS 2009 figures).

KEY INSTRUMENTS USED IN SECTOR PLANNING AND FINANCING:

Improving the response to gender inequality in the education sector requires an understanding of the financing (whether from domestic resources or through aid) as well as the instruments that guide the sector planning and monitor performance.

Below is an account of three key instruments used in sector planning and financing and entry points to address gender disparities through these instruments:

a) National/local plans and budgets:

Sector ministries prepare their annual plans and budgets upon request from Ministries of Finance and according to a set of guidelines and considerations including budget envelopes and ceilings. Those plans are aimed to identify sector level interventions in order to achieve the overall national development strategies (NDS) and vision over a number of years. NDSs usually include performance targets related to the education sector which are often aligned to the MDG targets. Ministries of Education are typically responsible for implementing, funding and overseeing primary and secondary education; in some countries this may also include the responsibility for early childhood education or vocational *education*. *In other countries these functions* may be coordinated by other ministries or managed outside government through churches, community groups and the private sector.

Decentralization policies also have implications to what sector ministries are responsible for at central level and what responsibilities and resources are decentralized to local government. The respective roles of sub national entities in developing or executing education plans, programmes and budgets vary across countries according to the devolved competencies and resource flows. In Rwanda, central government has been progressively transferring the education budget to the districts who are assigned the responsibility for service delivery and oversight of schools. Since 2005, amounts transferred directly to the decentralized level for service delivery have grown rapidly reaching 44% of the total education budget in 2008. In executing those funds, districts are required to develop a District Education Plan indicating their priorities and targets in the education sector.

b) **Sector approaches**:

In the context of the aid effectiveness agenda, ODA towards social sectors is increasingly channeled through sector wide approaches (SWAps). Education sector SWAps enable development partners at the country level to work jointly with national governments to review education sector plans and priorities, as a basis for pooling support through a sector budget or a general budget support process" (UNESCO, 2007). And while the nature of development partners' involvement in the design and financing of sector

priorities can vary, this modality ensures partnership between donors and national government in ensuring effectiveness in achieving the development results in the sector.

A sector wide programme may be aimed at supporting the whole education system, while another SWAp may be focused on primary education as a sub-sector. Alternatively, some sector-wide programmes may be targeted to a single district or province. (New Zealand AID Programme Tools, "what

is a SWAp"? accessed March 2011). Regardless of the scope of the sector wide programme, it is important is to ensure that gender equality concerns are adequately captured and reflected in the programme design, activities, budget, and performance indicators and monitoring and evaluation reviews. A UNICEF study analyzing education SWAps in Bangladesh, Nepal and Sri Lanka found a correlation between gender sensitive outcomes of the SWAps and measures introduced to enhance equity and inclusion in the education sector (UNICEF, 2007).

In Uganda, the education sector SWAp has incorporated measures to ensure better response to priorities for girls' education. This included activities and financial resources towards the revision of school curriculum to remove gender stereotypes and construction of separate toilet facilities for boys and girls in 92% of primary level schools as of 2009 (UNIFEM, 2010).

DEVELOPING NATIONAL CAPACITY FOR GENDER RESPONSIVE SECTOR PLANNING AND BUDGETING:

With a vast majority of governments spending between 7% and 28% of their budget for the education sector, it is important to ensure that education sector plans effectively integrate gender equality concerns. UN Women is supporting governments' efforts to integrate a gender perspective in national development plans, sector policies, budgets and performance monitoring frameworks.

In Ecuador, UN Women has provided training and technical assistance to planning and budgeting officers in the Ministry of Education for the 2009 budget cycle. As a result, gender was mainstreamed in all investment projects of the ministry and monitoring frameworks. The ministry also allocated 6.3% of the budget to eliminate violence against women and tagged those resources to address violence and sexual harassment faced by girls in schools. In Morocco, partnerships with the Department of Vocational Training in the Ministry of Employment (ME) and the Department of Literacy and Non-Formal Education in the Ministry of Education have contributed to strengthening capacity with regard to gender responsive programming, budgeting and monitoring, thereby complementing other initiatives to achieve positive outcomes in the education sector (UNIFEM Evaluation of GRB programmes). In Nepal, the introduction of GRB work has led to the establishment of a gender-sensitive budget tracking system which showed that for the year 2009, 24% of the country's education sector budget directly contributed to addressing gender equality priorities and more than half of the sector budget was allocated in ways indirectly responsive to women's needs as of 2009 (Agrawal, 2009 cited in UNIFEM Knowledge briefs on GRB and Aid Effectiveness, 2010). Such efforts

There are examples of sector programmes that are geared primarily to address gender specific gaps in the education sector. Rwanda's Enhancing Girls' Right to Education through a Sector-Wide Approach aims to increase the enrolment, retention and achievement rates of girls by supporting the Government of Rwanda in building partnerships for girls' education. This initiative supported by UNICEF has led to significant increases in universal primary enrolment, with slightly more girls than boys now accessing primary education and to the establishment of policy frameworks and a budget for girls' education (UNICEF, 2009).

c) Sector Budget Support:

Under this modality, donors provide direct budget support to the budget of the ministry of education towards its sector priorities and targets. This financing support then gets allocated towards service delivery entities through earmarked transfers to districts along with other domestic resources for the sector (ODI, 2009). The probability that this support is gender responsive is determined by the capacity of Ministries of Education to mainstream gender into their programmes and budgets, and the extent to which performance relating to addressing gender inequalities in the sector is included within the accountability frameworks agreed between development partners and the national government.

MONITORING AND OVERSIGHT OF EDUCATION SECTOR BUDGETS FROM A GENDER PERSPECTIVE:

A number of tools used by governments, multilateral institutions and non-governmental organizations can provide valuable data on the extent to which public spending and ODA respond to the requirements of addressing gender gaps in the education sector. These tools present gender advocates and policy makers with important evidence for correcting policies and introducing necessary measures to improve the quality of investment and achieve equitable development outcomes. They serve to promote good governance, accountability and transparency. The following section points to some of these tools and how they have been used or can be used to address gender disparities in the education sector. Ultimately, they all have the potential to shed light to a wide range of issues including on how education sector spending addresses or fail to address gender equality priorities and they can trigger changes in policy choices and budget allocations; some of these tools have been successfully used for that purpose.

Public Expenditure Reviews

Public Expenditure Reviews (PERs) are core diagnostic studies prepared to help countries establish effective and transparent mechanisms to allocate and use available public resources in a way that promotes economic growth and helps in reducing poverty (World Bank, 2011).

In Cambodia, the 2003 public expenditure review included a gender —disaggregated benefit incidence analysis. Results of this exercise combined with household survey data allowed Cambodia to identify appropriate priorities for resource allocations and ways to manage expenditures more effectively. For instance in the education sector, scholarships schemes were introduced along with rural road construction programmes to cut down the distance to schools which prevented many girls from attending schools and the building of sanitary blocks for girls (World Bank, 2003).

The Human Development Network of the World Bank has formulated guidance notes for carrying out PERs that provide information on issues such as efficiency and equity5. Another study by the Bank's

⁵ http://siteresources.worldbank.org/EXTPERGUIDE/Resources/PER-Complete.pdf

Poverty Reduction and Economic Management Network offers guidance to improve gender targeting of public expenditures. The guidance note focuses on two stages of the public expenditure review process: preparation of concept notes outlining the key analytical issues to be addressed in the PER and preparation of terms of reference (ToRs) for gender analysis of sector expenditure reviews (World Bank, 2009).

▶ Benefit incidence analysis⁶

Benefit incidence analysis is a standard tool for public expenditure analysis that describes the distributional consequences of public spending. It asks who benefits from public expenditures in a given sector (GTZ, 2006). Data generated through such exercises can inform public policies, government expenditures and be used to foster an equitable allocation of public resources.

In Kenya, a benefit incidence analysis of the education sector revealed that boys and girls seem to benefit equally from primary education spending; however there are differences in spending on secondary and tertiary education where girls gain respectively 47% and 38% of public expenditures (GTZ, 2009) (this means that of course less girls make it to these higher education levels). The study also pointed to distributional differences with poorer households laying claim to a large and growing share of primary school spending, gaining much less from secondary schooling spending and getting little from tertiary spending. This finding is significant in light of evidence suggesting that inadequate expenditures of public funds on primary education tend to increase the inequality in the distribution of income—hence lower participation of vulnerable groups (Woodhall, 1987, cited in UNICEF 2007).

Public Expenditure Tracking Surveys (PETS)

PETS seek to answer two main questions. The first question "Do public funds and material resources end up where they were supposed to?" is referred to as the diagnostic part of a PETS. It consists in identifying the actual flows of public funds in a program or a sector and establishes to what extent public funds and other resources reach the service providers. A discrepancy between the amount of funds disbursed from the central level and the amount of funds received by the service provider is referred to as leakage. The second question "Why are funds diverted?" is referred to as the analytic part of a PETS, where the aim is to explain why leakage is observed. Why is there more leakage in some districts than others? Why do some schools receive more of their entitlements than other schools? By studying variation in characteristics between different parts of the administrative structures and different service providers, a PETS may contribute with knowledge about how to reduce leakage and improve the performance of the system.

Although PETS have been largely used by donor agencies to track public funds, recently expenditure tracking is being adopted by civil society organizations to enhance accountability and responsiveness of

⁶Some scholars point to the limitations of benefit incidence analysis which they see as a purely descriptive analysis of the existing distribution of public expenditures. In their view, demand analysis is what would allow us to go beyond descriptions to analyze by gender the impacts of specific forms of public specific policies (Glick and al).

local governments to citizen's demands⁷. PETS are increasingly used at the district level, to monitor budget flows from local government to service delivery agents (Sundert, G, 2008 and Graaf, n.d. cited in UNIFEM unpublished paper, 2009).

There is a scarcity of examples of gender-aware public expenditure tracking surveys however scholars have attempted to provide guidance on what such exercise would entail. They explain that a gender-aware public expenditure tracking survey would need to go beyond the questions asked by PETS to ask who (males/females) within the service unit benefit. It could also check whether resources for items that are especially targeted to one sex reach the units, for example money for building toilets for women and girls. A gender-aware PETS needs to make sure that both women and men are interviewed and that collected data are presented and analyzed in a sex-disaggregated manner.

> Citizen report cards

Citizen report cards are a participatory survey that seeks feedback from users of public services on the performance of such services. It is thus a form of beneficiary assessment. It combines qualitative and quantitative methods to collect useful demand side data that can help improve the performance of public services. Citizen report cards often go beyond being just a data collection exercise to being an instrument to exact public accountability through the extensive media coverage and civil society advocacy that accompanies the process (Sohal, 2005; World Bank, 2004). A Citizen Report Card provides information on issues such as: availability of services, satisfaction with services, reliability/quality of services and the indicators to measure these, responsiveness of service providers, hidden costs — corruption and support systems, willingness to pay, and quality of life (World Bank, n.d. cited in UNIFEM unpublished paper, 2009).

> Community scorecards

Community scorecards (CSC) are community-based qualitative monitoring tools that combine techniques of the social audit, community monitoring and citizen report card. Communities can use the scorecard for local level monitoring and performance evaluation of services, projects and government administrative units (e.g. district assemblies). Like the citizen report card, the CSC process is an instrument to exact social and public accountability and responsiveness from service providers. However, by including an interface meeting between service providers and the community allows for immediate feedback, the process is also a strong instrument for empowerment.8

> Service oversight and management committees:

User groups are a well-known approach that development agencies have been active in promoting in developing countries to broaden women's participation in setting priorities and monitoring the delivery of services. Mandates to serve women are often the result of women's citizen action, based on research or information that has brought to light new and startling evidence about gender inequalities or service

⁷ A number of CSOs have recently engaged in "Follow the Money" initiatives. See the extensive account and analysis of these initiatives at http://www.cmi.no/publications/file/3195-following-the-money.pdf

⁸http://web.worldbank.org/WBSITE/EXTERNAL/TOPICS/EXTSOCIALDEVELOPMENT/EXTPCENG/0,.contentMDK:20507680~pagePK:148956~piPK:216618~theSitePK:410306,00.html. Accessed February 24, 2009.

failures or abuses (UNIFEM, 2008, p. 49). They perform a watchdog function over the distribution of public resources (such as vigilance committees scrutinizing public spending in local councils in Bolivia, or oversight groups monitoring the sale of subsidized basic commodities in India) (UNIFEM, 2008)

While they generate useful data, benefit incidence analysis public expenditure reviews, and similar public spending tracking exercises can be seriously constrained by time and resources required to carry them out regularly and/or at large scale⁹. Where they are being conducted, efforts should be made to integrate gender equality concerns in their design to ensure that they progressively address sex-disaggregated data gaps not only in education sector but also in the other sectors that have received much less attention. Data generated through tracking exercises can be useful for diagnostic, post facto analysis but also to monitor ongoing budget execution, what matters ultimately is to ensure that findings from these exercises inform subsequent budgeting processes. Some of these tools can help identify existing problems but addressing these problems, or even accepting that they exist often depends on the political will to deal with them. (Sundert, G, 2008).

CONCLUSION

The issue of gender inequalities in the education sector has received a lot attention in recent years. Significant progress has been made in improving access, retention, completion, and quality of education especially for girls and women. But where gaps remain, more analysis is required to understand the underlying causes and devise specific interventions to address them.

The Commission of the Status of Women reports to the UN Secretary General and agreed recommendations of the 55th session of the CSW reiterate this concern by urging countries to, among other measures, adopt gender-responsive budgeting to ensure that public resources in education, science, technology research and development, benefit women and men equally and contribute to the empowerment of women.

With the deadline for achieving the MDGs fast approaching, a recent assessment of what it will take to achieve the millennium development goals and the UNDP led MDG Acceleration Framework (MAF)—provide insights on how countries can systematically identify and address

"The implications of educational inequality for long-run growth are substantial. Per capita growth is 1.0 percentage point lower in South Asia than what it might have been if there were gender equality in education; 0.5 percentage points lower in Sub-Saharan Africa; and 0.7 percentage points below potential in the Middle East and Northern Africa region. Considering the case of Sub-Saharan Africa where growth rates are predicted to average 1.6 percent annually from 2006-2015, gender equality could boost average annual growth rates to 2.1 percent, reducing the number of years it takes per capita incomes to double from 43 to 33 (Klasen and Lamanna (2009) cited in Seguino et al. 2010)."

bottlenecks that get in the way of MDG progress (UNDP, 2010). Both documents recognize that girl's access to primary and secondary schools is one the key factors that help progress on all of the MDGs and that universal primary education is achievable if supported by measures that address student

⁹ CSOs in particular tend to face difficulties in accessing reliable financial data Sundert, G, 2008).

retention, particularly among girls, and ensure real learning outcomes. Providing girls with an extra year of schooling has been correlated with an increase in their wages by 10-20% and women with more years of schooling are more likely to have better maternal health, fewer and healthier children and greater economic opportunities (DFID, 2011).

Despite the current economic and financial climate, there are many options available to governments to invest in achieving gender equality within and beyond the education sector. A number of these options are highlighted by Ortiz, Cummings and Chai in their working paper "Identifying Fiscal Space, Options for Social and Economic Development for Children and Poor Households in 182 Countries". These options rank from re-allocating public expenditures, introducing pro-poor increases of tax revenues, lobbying for increased aid and transfers, tapping into fiscal and foreign exchange reserves, borrowing and restructuring existing debt, and/or adopting expansionary fiscal and monetary policies. The paper discusses at length these various options and supports them with policy statements of the international financial institutions and the United Nations and with concrete country examples.

Governments, donor-countries and multilateral organizations have a shared responsibility to ensure that measures to address gender disparities in the education sector are matched with adequate financing. This will require a better allocation and use of existing resources and in some cases an increase in resources. Failure to take necessary action will threaten the gains made so far and hinder efforts towards achieving equitable and sustainable development.

References:

Abril, M. E. and Ofosu-Amaah A. W. (2010). *Improving Gender Targeting of Public Expenditures, A Guidance Note on How to Address Gender Considerations in Public Expenditure Reviews.* World Bank. Retrieved from http://www.oecd.org/dataoecd/29/53/47565890.pdf

Budlender, D. (2004). *Girls' Education Paper: The Financing Issues*, OXFAM Education and Gender Equality Series. Retrieved from http://www.ungei.org/resources/files/oxfam edPaper7.pdf

Human Development Report (2010). *The Real Wealth of Nations: Pathways to Human Development.* 20th Anniversary Edition. Retrieved from http://hdr.undp.org/en/reports/global/hdr2010/chapters/

Geir, Sundet (2008). Following the money, do public expenditures tracking surveys matter? Anti-Corruption Resource Centre, Bergen, Norway. Retrieved from (www.U4.no) http://www.cmi.no/publications/file/3195-following-the-money.pdf

Glick, P., Saha, R. and Younger, S. (2004). *Integrating Gender into Benefit incidence and demand analysis*. Cornell University, Food and Nutrition Programme. Retrieved from http://www.cfnpp.cornell.edu/images/wp167.pdf

Ministry of Finance and Economic Development/Ministry of Education in Ethiopia. (2009). *Guideline for Gender Sensitive Budgeting on Girls' Education in Ethiopia*. Retrieved from http://www.unicef.org/socialpolicy/index 50289.html

ODI. (2009). Sector Budget Support in Practice Case Study Education Sector in Rwanda Retrieved from http://www.odi.org.uk/resources/download/4580-english.pdf

Psacharopoulos, G. and Patrinos, H.A. (2002) *Returns to investment in education: a further update.* World Bank Policy Research working Paper Series 2882, 2002 cited in DFID, (2011) *A new strategic vision for girls and women: stopping poverty before it starts.* http://www.dfid.gov.uk/Documents/publications1/strategic-vision-girls-women.pdf

Seguino, S., Berik, G., Rodgers, Y. (2009), *Promoting Gender Equality as a Means to Finance Development*. Prepared for the Friedrich Ebert Stiftung, New York Office, Occasional Paper Series Retrieved from http://www.uvm.edu/~sseguino/pdf/Gender equality financing for development.pdf

UNICEF. (2007). Social Inclusion: *Gender and Equity in Education Swaps in South Asia*, Synthesis Report, Retrieved from http://www.unicef.org/rosa/Unicef Rosa(Synthesin Report).pdf

UNICEF. (2011). Identifying FISCAL SPACE Options for Social and Economic Development for Children and Poor Households in 182 Countries, Social and Economic Policy Working Paper, Forthcoming

UNDP. (2010). *Unlocking progress: MDG acceleration on the road to 2015.* Retrieved from http://www.undp.org/mdg/acceleration.shtml

UNDP. (2010). What will it take to achieve the MDGs?: An international assessment, Retrieved from http://reliefweb.int/node/25369

United Nations, Division for the Advancement of Women. (2010). *Access and participation of women and girls in education, training, science and technology, including for the promotion of women's equal access to full employment and decent work*. Report of the Secretary General E/CN.6/2011/3. Retrieved from http://daccess-dds-ny.un.org/doc/UNDOC/GEN/N10/686/79/PDF/N1068679.pdf?OpenElement

UNESCO. (2010). *Gender Responsive Budgeting in Education*. Asia and Pacific Regional Bureau for Education. Retrieved from http://www.gender-

budgets.org/index.php?option=com_joomdoc&task=doc_details&gid=1214&Itemid=565

UNESCO. (2007), *Education Sector-Wide Approaches (SWAps) Background, Guide and Lessons* http://unesdoc.unesco.org/images/0015/001509/150965e.pdf

UNESCO. (2007). *Education Sector-Wide Approaches (SWAps)Background, Guide and lessons* http://unesdoc.unesco.org/images/0015/001509/150965e.pdf

UNESCO Institute for Statistics. Financing Education in Sub-Saharan Africa, meeting the challenges of expansion, equity and quality. Retrieved from

http://www.uis.unesco.org/Library/Documents/Finance_EN_web.pdf

UNIFEM. (2010). *GRB and Aid Effectiveness Knowledge briefs*. http://www.gender-budgets.org/index.php?option=com_joomdoc&task=cat_view&gid=277&Itemid=189

UNIFEM. (2010). *Gender Justice: Key to Achieving the Millennium Development Goals,* http://www.unifem.org/progress/pdfs/MDGBrief-English.pdf

UNIFEM. (2009). Resource kit for local planning and budgeting with a gender lens. Unpublished paper

UNIFEM. (2009). Progress of the World's Women.

Websites

New Zealand AID programme tools,

http://nzaidtools.nzaid.govt.nz/sector-wide-approaches-swaps

U4 Anti Corruption Center, http://www.u4.no/themes/pets/petsdefinition.cfm