

# Gender Responsive Budgeting and Aid Effectiveness: Knowledge briefs

This series of briefs provides **highlights of findings** from research reviews conducted under the **European Commission (EC)/ UNIFEM** programme ‘**Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda**’. The three-year programme consists of research and programmatic technical assistance. The programme seeks to demonstrate how gender responsive budgeting (GRB) tools and strategies can help ensure that aid provided in the form of General Budget Support (GBS) and Sector Budget Support (SBS) contributes to the achievement of gender equality goals.

During the first stage of the programme, **research** was carried out in ten developing countries (Cameroon, Ethiopia, India, Morocco, Nepal, Mozambique, Peru, Rwanda, Tanzania, and Uganda) in July 2008. The research investigated how GRB tools and strategies have been used in the context of aid modalities, such as GBS and SBS. The research aimed to increase national partners’ and European Union (EU) decision-makers’ understanding of the opportunities for using GRB to enhance accountability to ensure that aid delivers effectively for gender equality. The second stage of the programme (June 2009 – June 2011) involves **targeted technical support** in five of the countries (Cameroon, Nepal, Peru, Rwanda, and Tanzania) to improve capacity to further institutionalize GRB.

Each of the **country reviews** provided an overview of the planning and budgeting frameworks and processes in each of the countries, analyzing how these had integrated gender concerns. A gender analysis of the development management practices of the EC and a second major donor was also undertaken. The second donor was chosen based on the size of

its support to the country, and its use of new aid modalities. The donors reviewed were **DFID** (Uganda, Ethiopia, India, Nepal, and Rwanda), the **Netherlands** (Tanzania), **Sweden-Sida** (Mozambique), **Spain-AECID** (Morocco and Peru) and **France** (Cameroon). The country’s GRB experience was assessed, investigating particularly how GRB initiatives had engaged in national planning and budgeting processes. Each study conducted a sectoral gender budget analysis. The chosen sectors were important for addressing women’s needs and interests in the country, and in addition had a sector-wide approach (SWAp), or benefited from budget support.

The programme has published the ten **country reports** and the **ten-country overview report** by Debbie Budlender (available in English, French, Portuguese, and Spanish) online. In addition to these, **a series of knowledge briefs** has been developed to highlight some of the key research findings:

- Guidance sheet on ‘**How can aid be gender responsive in the context of the new aid modalities? Lessons from gender responsive budgeting initiatives**’
- Brief on ‘**How do donors collectively address gender issues in joint coordination mechanisms at country level?**’
- Brief on ‘**How do individual donors address gender issues in their policy, programming, and financing at country level?**’
- **Summaries of country reports**

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# How can aid be gender-responsive in the context of the new aid modalities?

## Lessons from gender responsive budgeting initiatives

The principles of the Paris Declaration on Aid Effectiveness (PD) (2005) demonstrate a global commitment to reform aid management modalities, and improve the quality of aid so that it contributes to the achievement of collectively agreed development goals, such as the Millennium Development Goals (MDGs). In this context, gender equality advocates, human rights activists, and environmental groups have demanded increased action to ensure that aid reform translates into rights-based, sustainable, and equitable development.

The PD principles that were endorsed by over 140 development partners and international and civil society organizations are national ownership, harmonization, alignment, managing for results, and mutual accountability. In practical terms, the key implication for implementation of these principles in aid management is the emphasis that donors use national systems of planning, budgeting and monitoring and evaluation in their aid management processes. This can be realized by increasing the use of general and direct budget support (GBS/DBS), sector-wide approaches and programmes (SWAPs), and increasing the use of joint multi-donor pooled and basket funding

mechanisms. The aim is to reduce the number of donor-funded projects with parallel budgets and project management structures.

To carry out this reform effectively, donors and national governments have committed to introduce mechanisms that facilitate the implementation of the PD principles. In doing so, they have committed to:

- **investing in capacity** that generates relevant skills and strengthens the required national systems and organizational mechanisms for country-led planning and budgeting;
- **establishing joint coordination mechanisms for planning, implementation, and monitoring and evaluation** using country systems; and
- **supporting inclusive processes** for planning, budgeting, monitoring and evaluation.

Table 1. on page three highlights key measures for the implementation of the PD at country level.

The premise behind the Declaration is that the adoption of the above PD measures will lead to a qualitative change

not only in the progress towards the identified targets of the Declaration, but also in the visible contribution of resources channelled through ODA towards the achievement of better development results. There is general agreement amongst donor and partner countries that improving the quality of aid and ensuring that it eliminates inequalities and benefits those who are most impacted by poverty and economic volatility, requires ODA to be targeted to the groups who need it most.

### RELEVANCE OF GRB EFFORTS IN THE CONTEXT OF NEW AID MODALITIES

Over the past four years, the OECD, bilateral donors, the European Commission (EC), United Nations agencies and civil society organizations have carried out a wide range of consultations and evidence gathering reviews<sup>1</sup> to identify key actions to support aid reform and address the challenges that hinder its implementation. A number of these reviews have specifically examined the implications of the Declaration for gender equality. Some of these reviews have also assessed the potential for integrating a gender perspective into donor and national government planning, budgeting, and monitoring and evaluation (M&E) practices.

To compliment these efforts, UNIFEM conducted research in ten countries examining the experiences of using gender responsive budgeting (GRB) tools and strategies in the context of GBS and SWAPs. This research was carried out as part of an EC-supported programme '**Integrating gender responsive budgeting into the aid effectiveness agenda**'. The country assessments aimed to develop a deeper understanding of aid management processes focusing specifically on the EC's and selected donor practices. The assessments examined lessons learnt from the engagement of GRB initiatives in national planning and budgeting processes, and how these efforts contributed to the promotion of gender equality.

The reviews demonstrated that, in principle, GRB approaches are applicable to aid as well as to domestic resources. The following points underpin this conclusion:

- The integration of gender into national planning, budgeting, and M&E systems and instruments can enhance aid channelled in the form of GBS and sector budget support (SBS). National instruments are the basis for donor country strategies and help set funding priorities. Therefore, the more responsive national planning, budgeting, and M&E instruments are to gender equality and women's rights, the more aid can contribute to the implementation of gender equality objectives.
- GRB approaches examine government policies, processes, plans, and monitoring indicators that determine budget priorities and shape allocations to finance efforts that promote women's rights and gender equality. With the emphasis on partnership and mutual accountability between donor and partner countries, GRB approaches need to be applied to both donor and national processes for planning, budgeting, and M&E and joint coordination mechanisms in order to span the full range of drivers of aid.

It is important to keep in mind that while many understand budgeting as it relates to balancing revenues and expenditures, in development contexts, budgeting entails a process that links government development goals and policy commitments with budget decisions needed to ensure resources are allocated in an equitable, efficient, and targeted manner to achieve these goals. In developing stronger links between budget allocations and expenditures and demands for the achievement of gender equality objectives, GRB efforts have engaged in mainstreaming gender into broader Public Finance Management Systems (PFMS)<sup>2</sup>. In fact, GRB approaches have in a number of instances contributed to

**TABLE 1.****Practical implications for the implementation of the PD principles at country level:**

| <b>PD PRINCIPLES ON AID EFFECTIVENESS</b> | <b>RECOMMENDED MEASURES</b>  |
|---|--|
| <b>NATIONAL OWNERSHIP</b>                 | Donor country strategies are aligned with national priorities – consultative processes are in place - conditionality to be drawn from country priorities/ jointly agreed between partner governments and tied to disbursements.      |
| <b>HARMONIZATION</b>                      | Division of labour amongst donors, assigning lead donor/ government partner and UN agency per sector – increased use of pooled and basket funds – untying of aid (procurement).  |
| <b>ALIGNMENT</b>                          | Donors move away from project support to supporting government priorities through sector, programme and general budget support using national systems in planning, execution implementation, delivery and monitoring and evaluation. |
| <b>MANAGEMENT FOR RESULTS</b>             | Increased emphasis on use of SMART indicators to monitor results and undertaking regular evaluation - increased medium-term predictability of aid.   |
| <b>MUTUAL ACCOUNTABILITY</b>              | Introduction of measures that ensure mutual accountability between donors and national governments and to their respective citizens through participatory processes and commitment to transparency and anti-corruption measures.     |

the soundness of PFMS. According to OECD, “Sound PFM supports aggregate control, prioritization, accountability and efficiency in the management of public resources and delivery of services, which are critical to the achievement of public policy objectives such as the MDGs.”<sup>3</sup> All these elements apply in the context of GRB experiences where ministries of finance have adopted measures to integrate a gender perspective in budgeting systems. Specifically, GRB work has made the following contributions:

- invested in building capacities on planning and budgeting, especially in the context of budget reform;
- introduced policy changes and developed operational frameworks to mainstream gender into budgeting systems;
- advocated for planning and budgeting processes that are more inclusive of gender equality advocates;
- supported the development of approaches to applying GRB at national, sectoral and local levels both in relation to allocations and spending; and
- supported gender responsive budget monitoring initiatives by civil society, for instance to conduct sex-disaggregated benefit incidence analysis.

## **MEASURES FOR APPLYING GRB APPROACHES IN NATIONAL AND DONOR PROCESSES IN THE CONTEXT OF NEW AID MODALITIES**

The ten-country review was helpful in identifying measures that have been introduced to integrate a gender perspective into the various stages of planning, budgeting, and M&E. These measures can be applied to domestic resources and ODA, and can be used to implement gender equality commitments. Table 2. on pages 5-7 provides a summary of existing GRB efforts to influence national processes in the ten countries, and identifies possible entry points for mainstreaming gender into aid management processes. The table outlines complementary measures that donor and partner countries can introduce in aid management processes and mechanisms, to ensure that national and donor policies, programmes, and financing, help achieve gender equality targets.

These measures are identified based on country GRB experiences. It is worth noting that while no single donor and national government has systematically adopted a comprehensive approach to GRB in all these processes, the sum of the experiences provide useful guidance on how GRB analysis and techniques could be used to influence the different processes (see pages 5-7).

In their efforts to implement gender equality commitments, governments can incorporate the suggested measures into country action plans for the implementation of the PD and the Accra Agenda for Action (AAA). The country action plans are expected to address obstacles that limit government capacity to meet the PD/AAA commitments that were identified in the '2008 Survey on Monitoring the Paris Declaration'. Accordingly, paragraph 28 of the AAA ([www.accrahlf.net](http://www.accrahlf.net)) "...encourage[s] developing countries to

design – with active support from donors – country-based action plans that set out time-bound and monitorable proposals to implement the Paris Declaration and the Accra Agenda for Action". The Working Party on Aid Effectiveness (the implementing body of the PD and the AAA) has requested that governments and institutions to complete their action plans by November 2009.

## **ECONOMIC CRISIS DEMANDS AN URGENT RESPONSE TO GENDER EQUALITY DEMANDS**

Since 2008, the impact of the economic crisis on developing countries has created pressures on the availability of and demand for public resources that support economic stability and growth, job creation, and social protection. The economic crisis renders poor and excluded women at an even higher risk of vulnerability both in scale and in depth of their experiences of inequality and discrimination. Improving the quality of aid necessitates two types of investments of public resources. Firstly, there needs to be a visible increase in financing ring-fenced activities for gender equality and women's empowerment. Secondly, intensive efforts are needed to ensure that gender is mainstreamed into all public investment, whether domestic, or ODA.

Data regarding the impact of the crisis on ODA is not conclusive at this time. However, evidence exists that a number of donors are cutting their ODA budgets. It is imperative that these cuts do not impact negatively on the response to gender equality demands, and that the process for integrating gender into aid management is not sidelined or neglected. Aid cuts are also contrary to the global consensus on the necessity for scaled-up investment to meet the MDGs.

**TABLE 2.**  
**Measures in support of GRB in the context of new aid modalities**

| PROCESSES  | EXISTING GRB EFFORTS TO INFLUENCE NATIONAL PROCESSES (NATIONAL ACTORS)  | POSSIBLE ENTRY POINTS FOR MAINSTREAMING GENDER IN AID MANAGEMENT (NATIONAL ACTORS AND DONORS)  |
|--|---|--|
| <p><b>PLANNING NATIONAL (OWNERSHIP)</b></p>                    | <p>Efforts to incorporate women’s voices and gender analysis into National Development Strategies (NDS) and reflect priorities of gender equality in both plans and implementation arrangements</p>   | <p>Donor country strategies reflect priorities of gender equality in work plans and implementation arrangements</p> <p>Participation of gender equality advocates in the formulation of these strategies</p>   |
| <p><b>BUDGET SYSTEMS (ALIGNMENT, MANAGING FOR RESULTS)</b></p> | <p>Efforts to mainstream gender into budget reform and Public Finance Management Systems (PFMS) such as call circulars that require sectoral ministries to integrate a gender perspective in their budget submissions</p> <p>Attempts to provide necessary training and support (tools and guidelines) to sectors to enable them to respond to budget guidelines</p> <p>Efforts to support the development of methodologies that track allocations towards gender equality (categorization of allocations, scoring systems, reporting etc.)</p> | <p>A gender perspective is integrated into donor-supported budget reform and PFMS technical assistance initiatives for instance through collaboration with GRB efforts</p> <p>Methodologies that track allocations towards gender equality in ODA are strengthened and effectively applied</p> |

*table continued on pgs. 6-7*

**TABLE 2 - CONTINUED**

| PROCESSES  | EXISTING GRB EFFORTS TO INFLUENCE NATIONAL PROCESSES (NATIONAL ACTORS)   | POSSIBLE ENTRY POINTS FOR MAINSTREAMING GENDER IN AID MANAGEMENT (NATIONAL ACTORS AND DONORS)  |
|--|--|--|
| <p><b>SECTORAL PLANNING AND BUDGETING - (OWNERSHIP - MANAGING FOR RESULTS)</b></p> | <p>Efforts to incorporate gender analysis: sectoral plans and programmes respond to sectoral gender gaps</p> <p>Support to the application of GRB methodologies at sector level</p> <p>Efforts to build the capacity of planning and budgeting units of sector ministries to undertake gender analysis of sector plans</p> <p>Efforts to support collaboration between planning and budgeting officers with gender focal points (GFPs)</p> <p>Efforts to monitor the extent of gender mainstreaming in overall sector programmes</p> | <p>SWAPs adequately respond to gender gaps in relevant sectors</p> <p>Sector budget support instruments include gender-specific benchmarks and eligibility criteria.</p> <p>Financing for gender equality is tracked systematically (data on donor funding for gender equality, such as women’s non-governmental organizations and National Women’s Machineries)</p> <p>Gender mainstreaming measures in sectoral planning and budgeting are monitored, including investment in capacity development and coordination between planning and budgeting and gender officers within sectors</p> <p>Gender mainstreaming measures in overall aid programmes are monitored, including efforts to operationalise donor guidelines on gender mainstreaming</p> <p>Investment in building the capacity of donor country delegation staff to integrate gender in country programme strategies and instruments</p> <p>Affirmative action measures introduced are reflected in national and aid Performance Assessment Framework (PAF) indicators (e.g. adoption of PAF gender indicators as part of variable tranches for the EC)</p> |

**TABLE 2 - CONTINUED**

| PROCESSES  | EXISTING GRB EFFORTS TO INFLUENCE NATIONAL PROCESSES (NATIONAL ACTORS)   | POSSIBLE ENTRY POINTS FOR MAINSTREAMING GENDER IN AID MANAGEMENT (NATIONAL ACTORS AND DONORS)   |
|--|--|---|
| <p><b>M&amp;E (ACCOUNTABILITY, MANAGING FOR RESULTS)</b></p>                         | <p>Development of indicators that monitor progress towards the achievement of gender equality, women’s priorities are integrated into NDS PAFs and sectoral PAFs</p> <p>National monitoring mechanisms (e.g. reviews, parliamentary debates, evaluation) explicitly integrate a gender dimension</p> <p>Sectoral gender budget analysis at national and local levels is conducted periodically</p> <p>GRB monitoring initiatives by civil society are strengthened and supported</p> | <p>Development of indicators that monitor progress towards the achievement of gender equality and women’s priorities are integrated into GBS PAFs and sectoral PAFs</p> <p>Joint reviews explicitly integrate gender dimension, for instance by including gender experts in the review process</p> <p>Evaluations of donor performance at country level evaluate performance in relation to gender targets (portion of aid that directly or indirectly benefits women)</p> <p>Sectoral gender budget analysis at national and local levels is conducted periodically</p> <p>Investment and allocation of targeted resources to strengthen capacities of CSOs to monitor budget allocations and expenditures</p> |
| <p><b>COORDINATION MECHANISMS AND ORGANIZATIONAL POSITIONING (HARMONIZATION)</b></p> | <p>Ministries of planning and finance support GRB approaches in planning and budgeting processes</p> <p>Planning and budgeting processes are inclusive of gender concerns and facilitate the participation of gender actors and civil society organizations</p> <p>Engagement of sectoral ministries in GRB work</p> <p>Role of GFPs within sectoral agencies in coordination mechanisms are strengthened (beyond gender cluster groups)</p>   | <p>Joint coordination mechanisms (e.g. Joint Assistant Strategies, Basket Funds, Joint reviews and evaluations) are inclusive of gender concerns and facilitate the participation of gender actors and civil society organizations</p> <p>Role of GFPs within donor agencies in engaging in coordination mechanisms is strengthened</p>   |



## Endnotes

<sup>1</sup> Reviews include ones undertaken by DFID, Gendernet, and One World Action.

<sup>2</sup> According to the EC Guidelines on the programming, design and management of general budget support (2007) distinguish between budgeting and public finance management (PFM) systems. “PFM is concerned with the planning, implementing, reporting, and auditing of public money as well as assessing the extent to which plans are fulfilled, and whether a budget is comprehensive and transparently prepared and implemented. As such it covers issues that deal with the “mechanics” of the budgetary process. In contrast looking at the budget is motivated by a wish to examine whether a budget is in some sense “good”, or “appropriate” or “moving in the right direction”. As such it covers issues that deal with the validity of the budget allocations.”

<sup>3</sup> OECD Working Party of Aid Effectiveness, “Report on the use of country public financial management” OECD 2008 <http://www.oecd.org/dataoecd/29/20/41085468.pdf>

‘How can aid be gender responsive in the context of the new aid modalities?  
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# How do donors collectively address gender issues in joint coordination mechanisms at country level?

**T**he **Paris Declaration on Aid Effectiveness (PD)** commits donors and partner countries to reform aid management and delivery in order to strengthen its development outcomes. Through the Declaration, development partners commit to implementing common arrangements for planning, funding, disbursing, monitoring, evaluating and reporting on donor activities and aid flows at country level. To respond to these requirements, donors have collectively put in place a number of **mechanisms** to better coordinate and manage aid, such as:

- joint assistance strategies (JASs);
- collective financing modalities, such as general and direct budget support (GBS/DBS) and sector budget support (SBS);
- sector-wide approaches (SWAPs);
- memorandums of understanding (MoUs);
- performance assessment frameworks (PAFs);
- monitoring mechanisms, such as joint sector reviews and GBS reviews; and
- dialogue structures.

The research conducted under the European Commission(EC)/UNIFEM programme 'Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda' assessed to what extent **these mechanisms addressed and integrated gender issues**. For instance, the reviews considered to what extent:

- JASs and country strategy papers included gender analysis, activities and gender performance indicators;
- gender-sensitive indicators were included in PAFs for funding modalities, such as GBS;
- joint reviews and evaluations discussed and reported on gender equality issues and results; and
- gender equality advocates, gender focal points and officers participated in different dialogue fora.

This paper presents an overview of the joint mechanisms that donors have put in place in the countries reviewed, and how these addressed gender issues.



### **Joint assistance strategies (JASs)**

Donors typically develop a joint assistance strategy (JAS) that provides a framework for collective donor support and identifies the priorities for donor and government cooperation in a country. JASs are typically modelled on the national development plan or the Poverty Reduction Strategy Paper (PRSP). JASs aim to achieve a clearer division of labour between donors and reduce the duplication of work. They outline the division of labour between donors, designating lead, active, and delegating donor roles within a sector.

The country reviews were not asked to investigate in detail how JASs integrated gender issues. Nevertheless, the **Uganda** review reports that the Uganda Joint Assistance Strategy (UJAS) (2005–009), which provides the parameters for donor support to the implementation of the 2004 Poverty Eradication Action Plan (PEAP), Uganda's PRSP, commits donors to a number of gender-specific activities. For instance, donors agree to support the implementation of the revised Uganda Gender Policy as well as the Plan of Action on Women, promote gender equity in family, work and community life, and finance a CSO basket fund that supports CSOs that work on addressing issues of gender inequity and vulnerability. While in principle the UJAS forms the basis for donor support to PEAP implementation, in practice donors that provide DBS use the **Poverty Reduction Support Credit** (PRSC), a World Bank budget instrument, as the basis for joint discussions with government. The PRSC is an annual process for donors to link their disbursements to the fulfilment of agreed actions derived from the PEAP. The level of gender sensitivity of the PRSCs has been improving. The fourth, fifth, and sixth PRSCs make explicit commitments to gender, such as supporting the mainstreaming of gender and equity objectives into planning and budgeting,

strengthening women's entrepreneurship and trade, and supporting the implementation of gender-focused activities in the justice, law, and order sectors.

### **Memorandums of Understanding (MOUs)**

Memorandums of Understanding (MoUs) are agreements that donors sign collectively or individually with a country government, indicating an intended common line of action. Performance assessment frameworks (PAFs) of MoUs can include gender-sensitive indicators and actions. This is the case in Mozambique, to discussed in the section 'performance assessment frameworks and gender-sensitive indicators'.

### **Financing modalities**

With the PD, donors made a commitment to increase the use of new aid modalities, and channel money through the government budget using a government's own systems. **General budget support (GBS)** is donor money that is channelled into the main government budget and is not earmarked for particular expenditures. GBS finances the national development plan and uses the country's existing systems and processes. If funding is primarily targeted to sectors where policies are gender-sensitive, the funding should promote gender equality. **Sector budget support (SBS)** is donor money allocated to a particular sector, and is one way to financially support a sector-wide approach (SWAp). A **SWAp** is a way means of working together between government, donors, and other sector stakeholders. SWAPs aim to broaden national ownership over public sector policy and resource allocation decisions. They aim to increase coherence between policy, spending, and results, and reduce transaction costs.<sup>1</sup> SBS funds should be spent according to an agreed sectoral policy, although funds are not earmarked for particular activities or purposes.

### **Performance assessment frameworks (PAFs)**

Where GBS is significant, GBS donors generally monitor the government's performance through an agreed set of **indicators** in the **performance assessment framework (PAF)**, specified through a partnership memorandum between the donors and the recipient country. Generally, the indicators/performance criteria are drawn from the country's national development plan or PRSP. One way to integrate gender issues into PAFs is through gender-sensitive indicators. Gender-sensitive indicators can be sex-disaggregated or gender-specific. A sex-disaggregated indicator provides separate measures for males and females on a specific indicator, such as literacy rates. A gender-specific indicator is specifically relevant to women or men: indicators on gender-based violence are an example.<sup>2</sup> According to the reviews, PAFs mostly included sex-disaggregated indicators from the education and health sectors. Where PAFs included gender-specific indicators, these were typically related to maternal mortality.

**Mozambique** was reported to be the only country amongst those reviewed that had a **specific 'gender' indicator in the PAF of the MoU for GBS**. The PAF is used to evaluate the performance of the Government in the annual joint review. The indicators and goals in the MoU are taken from the matrix of Mozambique's PRSP indicators. One of the forty indicators in the 2008-2009 PAF relates to gender: "PES/OE (Economic and Social Plan/ State Budget) and BdPES (PES implementation report) in which the actions, budgets and progress in gender are reflected". The previous PAF (2006-2008) had an indicator to monitor the Government's commitment to promoting gender equality: 'Approval and implementation of the National Gender Policy and Strategy for Implementation'. The current PAF also has specific women/girls indica-

tors from the health and education sectors. Because these indicators are included in the PAF, progress on gender equality is inevitably discussed in the annual and mid-annual reviews. Especially the education and health sector reviews have devoted specific attention to gender issues.

In **Uganda**, the development partner economist group did not agree on including a gender-sensitive indicator in the Uganda Joint Assistance Strategy (UJAS) PAF. The group argued that as the UJAS PAF only included aggregate indicators, it was difficult to agree on a suitable aggregate gender indicator.

The **EC/United Nations (UN) Partnership on Gender Equality, Development and Peace** has developed a set of gender-sensitive indicators to monitor implementation of the five PD indicators (ownership, alignment and harmonization and managing for results and mutual accountability) from a gender equality viewpoint. The existing PD indicators and its progress reporting have not adequately captured results and impacts on gender equality. The EC/UN indicators aim to help assess the implementation and impact of the aid effectiveness agenda on development goals, such as gender equality. The suggested indicators measure issues such as the participation of women's groups in national development planning, implementation, and monitoring, the extent to which gender equality targets are integrated into national development strategies, the internal and external resource allocations for gender equality priorities and women's needs, as well as the 'gender' results of programme-based approaches and other aid delivery modalities.<sup>3</sup>

### **Joint monitoring and evaluation**

A number of joint monitoring and review processes for GBS and JASs were found in the study countries. These processes exist

alongside the standard processes associated with developing, implementing, monitoring, and auditing of government budgets that exist in any country. In general, the joint processes did not monitor or report on progress on gender equality concerns, except in the case of **Mozambique**. Reviews were typically conducted between the government and donors, with limited participation from civil society organizations.

For instance, in **Mozambique** donors monitor the **performance of the Government** during two annual **Joint Reviews**. The first annual review follows the production of the implementation report of the Economic and Social Plan and establishes a shared understanding on performance, which determines new financial commitments. The mid-year review is held prior to the submission of the Economic and Social Plan and State Budget to the Parliament. The mid-year review focuses on dialogue related to forward planning, budgeting, and agreement of the PAF. Working groups prepare reviews on the different themes of Mozambique's PRSP. These themes are macro-economy and poverty, governance, human capital, economic development and cross-cutting issues (gender is one of these and a gender working group also exists). Fórum Mulher, a women's organization, is involved in the gender working group and also tries to raise gender issues in other working groups. As the GBS PAF includes a number of gender-sensitive indicators, gender issues are inevitably discussed in these meetings.

In **Tanzania**, the annual **GBS review** similarly monitors and assesses the Government's and the GBS donors' performance in meeting their commitments agreed in the GBS performance monitoring framework. The review determines the financial commitments of GBS donors for the following year. The review is focused on structural issues, such as whether sector reviews have been undertaken on time, rather than the content

of sector policies and programmes. Only the Government and the 14 donors who contribute to GBS participate in the review, while the UN participates as an observer. A few civil society organizations were invited to the opening and closing sessions of the 2007 review, but did not have access to background documents beforehand. To date, the reviews have not addressed gender issues. To address this, the Gender Coordination Group has suggested that sector reviews incorporate a performance rating on gender issues.

The country reports did not discuss **review and evaluation** mechanisms for **donor JASs** in detail. Tanzania and Mozambique were an exception. In Tanzania, the JAS is monitored and evaluated annually and at mid-term stage by the Government and donors in consultation with non-state actors. The final review of JAST implementation is undertaken in each five-year cycle by the Independent Monitoring Group (IMG). In Mozambique, the performance of the donors themselves is evaluated annually. As the donor-specific PAF has no indicators related to gender, gender issues are not discussed in this review.

### **Joint dialogue structures**

To respond to calls for enhanced harmonization and coordination of aid, donors have set up a number of **coordination, theme, and working groups** in the countries reviewed. Groups are usually concerned with a specific sector or theme and draw their membership from government and key donor agencies, in some cases including civil society organizations and UN agencies. Coordination mechanisms and groups exist for **planning or aid coordination, information sharing and performance monitoring (such as for GBS) purposes**. In countries that receive substantial aid volumes, specifically in new aid modalities, and have a large numbers of donors, the structures exist for the pur-

pose of joint planning. In less aid-dependent countries joint dialogue structures may also exist, but are likely to focus more on information sharing.

### **Gender coordination groups**

In most of the countries donors have also established structures or **groups** that have **responsibility** for supporting the implementation of the country's **gender equality objectives**. The groups are often co-chaired by the lead donor on gender issues and a UN agency. In general, gender groups have limited influence over decisions about financing, and may not have the links or representation in the more high-level dialogue structures, such as the mechanisms for reviewing GBS support. In addition, gender focal points and advocates may have weak representation in other sectoral dialogue groups.

Specific gender groups were found, for instance in **Uganda, Rwanda, Ethiopia, Tanzania, and Mozambique**. **Uganda** has a Donor Coordination Group on Gender since 2001; this convenes 18 bilateral and multilateral donor organizations and international non-governmental organisations (NGOs). The Group plans to establish a basket fund to support gender equality interventions. **Rwanda** has a cross-cutting issues cluster among the 13 clusters that participate in the joint review, strategic planning, and budgeting processes. The cross-cutting issues cluster is coordinated by the Ministry of Finance and co-chaired by DFID and UNIFEM. Some of the sector clusters have weak or no representation from gender advocates. In **Ethiopia**, the Donor Group on Gender Equality has the mandate to strengthen gender mainstreaming of national policies and strategies, as well as establishing a pooled Gender Fund to support the national gender machinery and NGOs. Similarly in **Tanzania**, the Development Partner Group on Gender Equality supports the implementation of

national gender equality objectives. It seeks to mainstream gender into national systems and processes, such as budgeting and public expenditure and sector reviews. **Mozambique** has a Gender Coordination Group amongst the 29 working groups set up for the Joint Review process, which has representation from government, donor and civil society.

The case of the **Tanzanian** donor gender group demonstrates how gender groups do not often have direct representation in the main economic decision-making forums. Representatives from thematic sub-groups (such as the one for Gender Equality) do not directly attend the MKUKUTA (Tanzania's PRSP) Cluster group meetings. Instead, they raise issues with sectoral development partner groups, which are then supposed to bring up the issues in the Cluster group meetings. The ability to participate in Cluster group discussions is important, because these discussions feed into the MKUKUTA and the GBS reviews, which in turn determine donor financial commitments.

## Endnotes

<sup>1</sup> EuropeAid (2007) Support to Sector Programmes Covering the three financing modalities: Sector Budget Support, Pool Funding and EC project procedures, European Commission.

<sup>2</sup> [http://www.bridge.ids.ac.uk/reports\\_gend\\_cep.html](http://www.bridge.ids.ac.uk/reports_gend_cep.html)

<sup>3</sup> Gender Equality and Aid effectiveness Results and indicators: Tracking progress on development results: gender equality and women's empowerment. [http://www.gendermatters.eu/index.php?option=com\\_content&task=view&id=257&Itemid=87](http://www.gendermatters.eu/index.php?option=com_content&task=view&id=257&Itemid=87)

'How do donors collectively address gender issues in joint coordination mechanisms at country level?'

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# How do individual donors address gender issues in their policy, programming, and financing at country level?

**D**onors, both individually and collectively, have made numerous commitments to advance gender equality through their official development assistance (ODA). For instance, the **European Commission (EC)** has acknowledged that gender equality is a fundamental human right and instrumental to achieving the MDGs. Gender equality is considered to be one of the key principles of EC development cooperation, with the EC committed to both mainstreaming gender and supporting specific actions for women's empowerment. Collectively, **OECD** member countries have also made similar commitments and have proposed the **gender equality policy marker** as a way to monitor members' financial support for gender equality interventions. Furthermore, in the recent **Accra Agenda for Action (AAA)**, donors made a commitment to ensure that their policies address issues of gender equality in a more systematic and coherent way. Moreover, they agreed to ensure that development policies and programmes are designed and implemented in ways consistent with their agreed international commitments on gender equality, human rights, disability, and environmental sustainability.

The research conducted under the EC/UNIFEM programme '**Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda**'

assessed to what extent some of **these gender equality commitments had been put into practice**. In addition to the **EC**, the research covered another major donor in each of the ten countries. The second donor was chosen based on the size of its support to the country, and its use of new aid modalities, such as general budget support (GBS) and sector budget support (SBS). The donors reviewed were **DFID** (Uganda, Ethiopia, India, Nepal, and Rwanda), the **Netherlands** (Tanzania), **Sweden-Sida** (Mozambique), **Spain-AECID** (Morocco and Peru) and **France** (Cameroon).

This brief presents examples of how donors addressed gender equality concerns in their aid management practices and instruments in the select countries. It is important to note that these are not necessarily representative of donor practices beyond the countries covered in the study. The research reviewed the following:

- gender analysis, actions, and indicators in donor country strategies;
- gender equality-related financing, both for government and non-governmental organisations (NGOs);
- gender-sensitive monitoring and performance indicators, as well as





tracking of gender financing and monitoring of gender;

- internal gender-related structures, such as gender focal points (GFPs);
- gender toolkits, guidelines, and training; and
- support to budget reform and national financial management systems that are conducive to gender responsive budgeting (GRB).

### DONOR COUNTRY STRATEGIES

Donor country strategy papers outline the core areas of donor support in a given country. They also provide an indicative resource envelope to support the activities. Most country strategies refer to gender equality as a cross-cutting issue that needs to be mainstreamed into all areas of support.

The **EC** generally lists gender among several cross-cutting issues in the country strategy papers (CSPs). The CSPs usually include an analysis of the main gender issues in the country. Some CSPs also address gender issues in their sector-specific sections and interventions. Often, however, there is very limited detail and evidence of the practical interventions to address gender issues, beyond general statements about it being a cross-cutting issue. The EC's 2008-2013 **Ethiopian** CSP is an exception. The paper clearly describes interventions to promote gender equality, also including the underpinning resource commitments. The paper refers to the establishment of a dedicated gender fund to support small projects that promote gender equality in line with Ethiopia's poverty reduction strategy paper (PRSP) and the National Action Plan on Gender Equality. The paper also states that the delegation plans to hire a gender issues expert to work as a gender focal point on governance issues and to liaise with government and other donors on the gender fund. The EC's CSP for **Tanzania**

is another exception, as it explicitly states that gender should be taken into account in the EC's macro-economic support (GBS) to Tanzania. However, no detail of how this will be done is given.

**DFID**, on the other hand, seems to give a more detailed analysis of gender issues and specific actions to address these in its country assistance plans (CAP), combining a twin-track approach of gender mainstreaming and targeted interventions for women. In **Nepal**, DFID's Interim CAP (November 2007- April 2009) prioritised peace building and inclusive development, through supporting the implementation of peace agreements, the delivery of health and education services, the inclusion of under-represented groups into political and governance structures, and the improvement of economic opportunities for poor people, including women. The previous CAP focused on increasing women's political participation and their access to services, through targeted interventions for girls and women. In **Rwanda**, DFID's 2003-2006 CAP focused on supporting the Ministry for Gender and the Promotion of Women and its partners to address the high levels of gender inequality and female poverty through policy change and monitoring.

**Sweden-Sida's** Mozambique strategy goals refer to gender equality on themes of culture, rural development, infrastructure, and education. The strategy emphasizes that gender equality issues must be a major consideration in all development cooperation, given women's vulnerability and their importance in poverty reduction. The strategy stresses that programme target groups should be disaggregated by gender and age during the planning, implementation, and evaluation of programmes and projects. Two of the nine entry points for Sida's gender policy interventions refer to budget or sector support: the importance of gender budgets analysis, especially in medium-

term expenditure framework discussions, and the participation of gender officers in donor co-ordination, is highlighted. Despite this, the research suggests that the agency has not introduced a gender perspective into GBS in Mozambique.

Gender is a key priority in **Spain-AECID's** strategies in **Peru and Morocco**. In **Peru** AECID focuses its 2007–2010 development aid programme on poverty reduction and good governance, through three major programmes: democratic governance, social cohesion, and sustainable economic development. One of AECID's seven strategic objectives in Peru is to increase women's autonomy and capacities. AECID supports programmes that promote women's political representation and strengthen Peru's gender equity policies and mechanisms. For instance, AECID finances the Ministry of Social Development and Women (MIMDES) to implement the Peruvian National Plan to Fight Violence against Women. It also supports the Directorate of Women to monitor the implementation of the Equal Opportunities Plan (PIO), and to establish a Gender Observatory. In **Morocco** gender and development is similarly identified as one of AECID's four priority sectors.

Similarly, gender is one of the **Netherlands's** focal areas of support in **Tanzania**, along with health, local governance, and the private sector.

**France** is the only donor studied that does not explicitly mention gender issues in its key goals of growth and poverty reduction in its Partnership Framework Document (DCP) in **Cameroon**.

## **GENDER EQUALITY-RELATED FINANCING**

The research shows that donor support to gender-equality interventions is mainly channelled through national women's machineries or NGOs. Some gender equality-related

work is also supported in sector ministries. Donors do not generally ring-fence funding for gender in the sense of setting aside a specified amount to be allocated for gender-related purposes. The **EC in Ethiopia** is an exception, with a dedicated gender fund of USD 10 million to support small projects that promote gender equality in line with Ethiopia's PRSP and the National Action Plan on Gender Equality. However, several of the country reports noted that even where allocations were not directly allocated for gender equality, if funding was primarily targeted to sectors where the policies were gender-sensitive, the funding would promote gender equality. Gender-targeted allocations were generally small compared to the overall size of donor assistance.

### ***Financing for sectoral gender interventions***

In the countries reviewed, donors tended to support gender-equality related interventions in sector programmes in the traditional 'soft' sectors, such as education and health. For instance, the **EC** delegation in **India** funds sector programmes that address caste and gender disparities in access to social services. One of these programmes, Sarva Shiksha Abhiyan, works to reduce gender and social gaps in primary education, for instance by reducing the number of out-of-school children. The National Rural Health Mission addresses the rural population's reproductive health, child health, and primary health care issues. The **EC** in **Cameroon** is an exception to the focus on 'soft' sectors: the delegation supports an initiative that attempts to integrate gender equality issues into the **road construction sector**. The programme aims to increase women's involvement in road programme planning, implementation, and monitoring, their employment in road infrastructure projects, and equal pay between female and male contractors.

**DFID** in **Nepal** supported gender-related work in the **education and health sectors**.

One of the programmes is the National Education for All (EFA) programme, which includes a girls' scholarship programme, efforts to recruit more female teachers, elimination of user fees and other incentives to encourage girls to complete their education. DFID also financed the National Health Sector programme by providing direct funding and technical assistance for a National Safe Motherhood programme. In **Ethiopia**, DFID supported an assessment exercise to strengthen gender equality in the Ministry of Education's General Education Quality Improvement Programme. In the health sector DFID supported maternal health care, focusing on increasing the number of women health extension workers, improving women's access to contraceptives, water, and sanitation.

Much of the **Netherlands'** gender-related funding to the government in Tanzania is in the health sector. The Netherlands has for instance provided support to the National Fistula Programme (fistula is a common reproductive health condition related to problems during childbirth).

### **Financing for government gender actors**

As stated above, many donors in the review countries provided support to the national women's machinery or the ministry of women.

The **EC** in **Ethiopia** supported the Ministry of Finance and Economic Development by providing US\$5 million to fund 'women's activities', with coordination to be provided by the Ministry of Women's Affairs in 2008/09. In **Tanzania**, the **EC** recently committed EUR 250,000 to the Ministry of Community Development, Gender and Children (MCDGC). The EC also provided funds to the ministry's national 'Say No to Violence against Women' campaign, and a needs assessment for a special police unit to deal with violence against women.

Similarly, **DFID** in **Rwanda** supported the Ministry for Gender and the Promotion of Women and its partners to mount a policy and monitoring response to the high levels of gender inequality and female poverty during 2003-2006. DFID also supported the National Women's Council. However, the funding for the gender equality components is small as a proportion of total aid: according to researcher calculations, it makes up 2.1% of DFID's overall budgetary allocations.

The **Netherlands** in Tanzania has supported the MCDGC, funding the development of the MCDGC strategic plan in 2005 and 2006, with a total of EUR 99,000.

In **Peru**, **Spain-AECID** supported the Directorate of Women to establish a Gender Observatory and to monitor the implementation of the Equal Opportunities Plan (PIO). AECID also supported the Ministry of Social Development and Women to translate the Plan into native languages, and disseminate information on the implementation of the Plan. AECID also supports the Ministry to implement the National Plan to Reduce Violence against Women.

Even though gender equality is not a goal for **French Cooperation** in **Cameroon**, the cooperation has supported the Ministry of Women's Affairs and the Family (MIN-PROFF) from 2004 to 2006.

### **Financing for non-governmental organisations' gender work**

In most of the countries, donors supported non-governmental organisations (NGOs) that conducted gender equality-related work. In most cases it is not known what share of the overall NGO funds gender NGOs attracted, but some of the examples suggest that these shares may be small.

The **EC** typically allocates funds for NGOs that work on issues of human rights, democracy, governance, and sexual and

reproductive health. The EC also provides funding to women's NGOs in several countries. For instance, the EC delegation in **Uganda** has several budget lines managed by the EC Headquarters (HQ) that finance projects implemented by non-government actors. One of the budget lines provides funding for gender equality activities. Similarly, **the EC delegation in Tanzania** has in the past funded NGOs, such as the Tanzanian Gender Networking Programme (TGNP), and Women's Empowerment in Zanzibar, under EC HQ budget lines on sexual and reproductive health and poverty-related diseases. **The EC in Peru** provides small grants to NGOs for interventions aimed at strengthening the implementation of the equal opportunities policy. Although **India** is the largest recipient of the EC's NGO cooperation funds in Asia (with more than EUR 125 million supporting 150 projects), the research does not mention any gender-related projects that the cooperation funds support.

In **Nepal**, over a third of **DFID** funds in the Enabling the State Program and the Rights, Democracy and Inclusion Fund, which aims to strengthen rights, democracy, gender equality and inclusion in Nepal, were allocated to women's NGOs. In **Uganda**, DFID supports NGOs through a basket fund, but this does not explicitly provide funds for gender equality activities. In **Ethiopia**, DFID has supported gender equality-related advocacy and service delivery work through NGO partnership programmes. The programmes have in the past provided resources to organisations like the Ethiopia Women's Lawyer Association.

In **Mozambique**, about 15% of **Swedish** aid was allocated to **civil society and private sector organisations**. Four percent of these funds went to gender-focused activities of Fórum Mulher, a national umbrella organization of NGOs working to further women's rights and economic and politi-

cal empowerment. Sida considers gender equality as a criterion when it makes decisions about allocations to NGOs.

The **French cooperation in Cameroon** has funded NGOs that promote women's rights through the Social Development Fund (FSD), which supports community development activities in social, economic and environmental arenas. The sums are small however, constituting around 1% of France's support to NGOs.

The **Netherlands in Tanzania** provided the bulk of their gender-related support to non-state actors as institutional funding to REPOA (Research on Poverty Alleviation, a non-profit organization, which regularly carries out consultancies for the Government). REPOA houses and provides the secretariat for the Gender Macro Policy Working Group (a group established in 1999 to assist the MCDGC to mainstream gender issues into Government policies and strategies). However, only a fraction of the support to REPOA was for gender activities. Non-state actors working on women's health issues have also been supported: in 2006, the Netherlands funded the African Medical Research Fund by more than EUR 760,000, for doctors to carry out operations at local level to end obstetric fistula. Support (EUR 100,000) was also given to Kivulini, a women's rights NGO, which works on domestic violence prevention. In the past the Netherlands has also supported TGNP, a leader on GRB work in Tanzania.

Most of **Spain-AECID's** support for gender equality interventions in **Morocco** goes to Spanish and Moroccan NGOs. Although gender and development is one of the AECID's four priority sectors, none of its aid to Morocco in 2006 was recorded against the women and development priority sector. The agency has recently agreed to support a new USD 8.4 million multi-sectoral programme to address gender-based violence in six regions in Morocco.

### ***Support to budget reform and national financial management systems that are conducive to gender responsive budgeting***

Donors, such as DFID, the World Bank, and Germany, are increasingly providing support to budget reform and public finance management (PFM) systems. The research did not review the practices of the World Bank and Germany, but in its analysis of GRB experiences attempted to explore the extent to which support to GRB has been integrated into technical assistance and support provided to budget reform. A number of donors—DFID (in **Uganda and Rwanda**), Netherlands (in **Tanzania**), CIDA (in **Cameroon**), Spain (in **Peru and Morocco**), EC (in **Morocco and Uganda**), and Belgium (through UNIFEM in **Mozambique and Morocco**)—have been providing consistent support to GRB work. In some countries such as Rwanda, Morocco, and Uganda, GRB work has been closely linked to budget reform. However, review findings indicate that in the rest of countries harmonization between support to budget reform and GRB has been minimal. The aims of GRB and budget reform are the same: efficiency, equity, transparency, achievement of results, and accountability. Harmonization can be achieved by integrating GRB capacity development into technical assistance packages related to budget reform. Harmonization on GRB and budget reform tools seems a necessary area of action, following the recommendations of the AAA for supporting capacity for strengthening national systems<sup>1</sup>. This alignment is also necessary to effectively implement gender equality commitments that governments and donors and have made.

### **GENDER-RELATED INDICATORS AND MONITORING AND TRACKING**

#### ***Gender-sensitive performance indicators***

In general, only a few country reviews mentioned the use of specific gender-sensitive

indicators, included in donor country strategy performance assessment frameworks (PAFs), which are used to monitor progress and determine how much funding donors will disburse.

The **EC** tends to include performance indicators from a country's PRSP in its country strategy papers (CSP). Reviews found instances of gender-sensitive sectoral indicators in CSPs. For instance, in **Uganda**, the EC's CSP has gender-sensitive performance indicators for the education sector. In **Tanzania**, although the EC's CSP indicators are not gendered, most of them derive from the MKUKUTA (PRSP), and as some of these are sex-disaggregated or gender-specific, this can be read as implicit inclusion of gender indicators. However, even though gender issues and interventions are discussed in a CSP, these issues do not always make it to the list of indicators. For instance, although the CSP states that macro-economic support should pay attention to gender issues, the indicators for this support do not include any explicit gender issues, except "Key targets for social sectors and macro economics as set in MKUKUTA for 2010 achieved".

#### ***Gender-sensitive variable tranche indicators for GBS***

**Gender issues can be integrated into GBS disbursements through gender-sensitive performance criteria or indicators in PAFs.** The EC guidelines on general budget support (EC, 2007) suggest that gender issues could be taken into account in the choice of performance criteria and indicators for the disbursement of tranches. However, country examples suggest that the use of the variable tranche is decreasing. In this fixed/variable tranche mechanism, a part of GBS is paid on attainment of certain indicators. Variable tranches generally make up 35% of programmes.<sup>2</sup> Fixed tranches are either disbursed in full (if all conditions

are met) or not at all (if one or more conditions are not met). All of a variable tranche is disbursed if the target is attained, half is disbursed if an indicator is not met but there is progress, and if no progress is made, nothing is disbursed.

The fixed tranche indicators are usually related to progress in implementing the national development plan, PFM, and macro-economics. The variable tranche indicators are split into PFM and social sector indicators that are often result indicators. On average, PFM and budget indicators account for 45% of the value of variable tranches, whilst education and health indicators account for around 22% and 25% respectively.<sup>3</sup> The EC recommends the use of outcome-level result indicators in GBS variable tranche indicators. Examples of outcome-level result indicators are HIV prevalence amongst 15-24 year old women attending ante-natal clinics, girl/boy ratio in secondary education, and bed net use last night by currently pregnant women. The EC argues that outcome-level result indicators capture a wide range of actions under the control of the government and can be closely linked to measures of poverty reduction.<sup>4</sup>

The **EC** delegation in **Tanzania** has eleven social sector indicators in the variable tranche- six in education and five in health- as well as four to five PFM indicators. The social sector indicators include sex-disaggregated or sex-specific indicators: in education, “Girl/boy ratio in secondary education”; and in health, “bed net use last night current by pregnant women”, and the “HIV prevalence amongst 15-24 year -old women attending antenatal clinics”. In **Mozambique** five indicators related to PFM are linked with 50% of the variable tranche, and the other eight indicators with the remaining 50%; these include four women/girls output indicators for education and health. The **EC delegation in Mozambique** has not included the gender mainstreaming indicator that appears in the

donor-government GBS PAF<sup>5</sup>, as one of its variable tranche indicators, because it is a process rather than a result indicator.

### **Tracking gender-related financing and monitoring results**

In the countries reviewed, donor agencies did not generally track their gender expenditures, or the gender impacts of programmes. A few examples were found where donors did monitor progress on gender-related results. For instance, **DFID in India** tracks and reports on progress on gender issues on a quarterly basis.

The **EC** in **Ethiopia** monitors its projects and programmes with a web-based electronic information management system, the ‘Blue Book’. The system provides information to the public about EC-funded activities, the instruments and government systems used, implementing organizations, beneficiaries, costs of activities, and the results of initiatives. However, the system provides limited gender-related information.

### **INTERNAL GENDER-RELATED STRUCTURES AND TRAINING**

#### **Gender focal points**

Most donor delegations in the review countries have staff members assigned as gender focal points (GFPs). However, these GFPs were not necessarily gender experts and typically worked on gender issues on a part-time basis. The **Netherlands in Tanzania** was an exception: their gender officer has no other thematic responsibilities.

The **EC** generally appoints staff members with other primary thematic responsibilities as GFPs. For instance, in **Rwanda**, the EC’s GFP is in charge of social affairs. In **Mozambique**, the EC has a part-time gender focal point, whose main responsibility is handling the EC budget ‘Investing in People’ for CSOs. In **India**, the EC Development Advisor is the gender ‘correspondent’.

**DFID** similarly tends to combine the role of a GFP with that of a social development adviser/officer. This is the case both in **Uganda** and **Rwanda**.

**Sweden-Sida** in **Mozambique** has a part-time GFP located in the department of democracy and human rights. Again, this focal point spends a fraction of his time on gender issues; his main responsibility is managing support to CSOs.

**Spain-AECID** also has a gender focal point in its Peru office.

The lack of systematic consultation and participation of donor GFPs in internal and external discussions about macro-economic support emerged from the research. The case of the GFP in the **EC** delegation in **Mozambique** highlights that whilst there are ad-hoc consultations, there is no systematic process of internal consultation about the integration of a gender dimension into GBS and SBS. Despite this, the GFP participated in the process of drawing up the CSP, and was also consulted about which indicators should be included in the PAF and the EC variable tranche.

### **Gender guidelines, toolkits, and training**

The reviews did not investigate in detail whether donors had developed gender toolkits and guidelines or how these were operationalised. A few of the country reports did, however, mention gender-related instruments and approaches developed by the respective donor head offices. The reports noted that these are not systematically used at country level. The **EC**, for instance, has developed gender equality manuals and toolkits, but these were not generally used in the country delegations.

Generally, donors did not address gender issues in their new aid modality (NAM) guidelines. The **EC** was an exception, having explicitly referred to **gender in its NAM guidelines**. **Sweden-Sida** in **Mozambique** also reported that Sida was drafting a gender policy manual for all aid modalities.

The reviews did not explicitly investigate what kind of gender training donor agencies provided their staff. The Mozambique report was an exception: it reported that all of **Sida's staff** in **Mozambique** had received general background training on gender issues.

## Endnotes

<sup>1</sup> Para 15.c of the Accra Agenda for Action states: "Developing countries and donors will jointly assess the quality of country systems in a country-led process using mutually agreed diagnostic tools. Where country systems require further strengthening, developing countries will lead in defining reform programmes and priorities. Donors will support these reforms and provide capacity development assistance."

<sup>2</sup> European Commission (2005) EC Budget Support: An Innovative Approach to Conditionality.

<sup>3</sup> European Commission (2005) EC Budget Support: An Innovative Approach to Conditionality.

<sup>4</sup> European Commission (2005) EC Budget Support: An Innovative Approach to Conditionality.

<sup>5</sup> "PES/OE (Economic and Social Plan/ State Budget) and BdPES (PES implementation report) in which the actions, budgets and progress in gender are reflected"

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# Integrating gender responsive budgeting into the aid effectiveness agenda: Country summaries

The following country summaries outline the main findings of the country research conducted under the European Commission (EC)/UNIFEM programme 'Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda'. The three-year programme is funded by the European Commission (EC) and consists of research and programmatic technical assistance. The programme seeks to demonstrate how gender responsive budgeting (GRB) tools and strategies can help ensure that aid provided in the form of general budget support (GBS) and sector budget support (SBS) contributes to the achievement of gender equality goals.

In the first stage of the programme, research was carried out in ten developing countries (Cameroon, Ethiopia, India, Morocco, Nepal, Mozambique, Peru, Rwanda, Tanzania, and Uganda) in July 2008. The research aimed to investigate how GRB tools and strategies have been used in the context of currently used aid modalities—specifically general budget support (GBS) and sector budget support (SBS). The ten countries were selected by UNIFEM

and the EC on the basis of criteria such as the existence of GRB work, the use of GBS or SBS, and the presence of budget reform processes. The research aimed to increase national partners' and European Union (EU) decision-makers' understanding of the opportunities for using GRB to enhance accountability to ensure that aid delivers effectively for gender equality.

Each of the reviews provided an overview of the main planning and budgeting frameworks and processes in the country, and analyzed how they have integrated gender concerns. The development management practices of the EC and a second major donor were also investigated to see how the donors promoted and addressed gender equality issues in their policy, programming, and financing. The country's GRB experience was assessed, investigating particularly how the initiatives had engaged in national planning and budgeting processes. Finally, each country study conducted a gender budget analysis of a sector that was a priority sector for addressing for women's needs and interests, had a sector-wide approach (SWAp), or benefited from GBS.





# CAMEROON

Research by Bruno Ntakeu and Mercy Fon.

## COUNTRY POLICY FRAMEWORKS

Cameroon's **Poverty Reduction Strategy Paper (PRSP)** was revised in April 2001. A second generation PRSP was planned to enter into force in 2008 for a five-year period. The strategy was designed through a participatory process, and in 2008 the Government organized consultations throughout the country that involved different poverty reduction actors.

## COORDINATION MECHANISMS

In 2003 donors established a **Multi-Donor Committee (CMB)** for monitoring the PRSP. The committee meets monthly. The CMB's objective is to share information, discuss cross-cutting issues, and agree on common positions. It is still an informal platform, and not all donors are members. The CMB deals with economic and financial questions, such as PRSP statistical monitoring, Highly Indebted Poor Countries (HIPC) programme follow-up, Paris Declaration implementation monitoring, as well as cross-cutting issues. The CMB is structured around eight thematic sub-groups, including the **Gender Thematic Group (GTEG)**. This group is chaired by CIDA, and UNIFEM is also a member.

## EXTERNAL ASSISTANCE AND AID MANAGEMENT

The amount of official development assistance (ODA) in Cameroon is estimated to be less than 1% of the country's GDP, and 5%-10% of the budget. Four official donors- France, the European Commission (EC), Germany, the World Bank-and the global funds together provide 95% of Cameroon's ODA. General budget support (GBS) is not a major funding mechanism in Cameroon. A few donors channel their aid through the national budget in sectors like environment and rural development. Cameroon also lags behind in the implementation of sector-wide approach-

es (SWAPs) and in donor coordination, with the exception of forests/environment, education, and health sectors.

ODA from the **European Commission (EC)** represents more than 18% of the volume of aid received by the country. Budget support represented 19.6% of the total EC ODA in 2006. EC's current support is focused on governance, in sectors of justice, public finances, forest resources and elections, and commerce and regional integration, through strengthening of production and export capacities and road infrastructure. The EC's country strategy paper states that interventions will be undertaken with the active participation of non-state actors, and that gender issues will be taken into account. The Delegation is working to ensure that gender issues are addressed in the road construction sector, to ensure that women's businesses have access to public contracts and that women workers are remunerated equally to men. The intended and unintended consequences of EC-funded projects on beneficiaries are also analyzed. The EC also supports programmes that work on equality and human rights. One of these is a participatory programme for urban development (FOURMI I and II) that aims to integrate gender issues into the PRSP development process involving youth and women. Support is also given to CSOs that conduct gender equality work.

**France** is the largest bilateral and multilateral partner in Cameroon, financing 42.7% of Cameroon's entire ODA in 2005. The **French Development Cooperation's Partnership Framework Document (DCP)** does not mention gender issues in its key goals of growth and poverty reduction. The proportion of French aid allocated to gender equality projects is very small.

France has in the past supported the Ministry of Women's Affairs and the Family (MINPROFF). It has also funded NGOs that promote women's rights through the Social Development Fund (FSD), which supports community development activities in social, economic and environmental arenas. The sums are small, constituting only around a percent of France's total support to NGOs.

### **BUDGETING AND PLANNING PROCESS**

The **draft budget** is presented to the National Assembly by the Head of Government fifteen days before plenary session, and discussed and adopted during a budgetary session. The Parliament has a right to modify finance bills through propositions and amendments. Parliamentarians, however, do not necessarily have the understanding and knowledge to discuss financial matters. Given that the draft finance bill is often made available only a few days prior to the commencement of the budget session, parliamentarians frequently do not have sufficient time to review budget proposals.

In terms of **public access to budget information**, the 2006 Open Budget Initiative (OBI) found that the Cameroonian Government supplies citizens with minimum information on financial activities and the central government budget. There is almost no direct participation from CSOs in the budgetary process.

Cameroon has started to apply **results-oriented management** but this is not yet implemented fully. An integrated public finance management (SIGEFI) system is being prepared to improve transparency in budgetary operations. The Medium-Term Expenditure Framework (MTEF) has not yet been finalised.

An **insufficient link between the PRSP and the budget, and a lack of sector strategies** are some of the challenges fac-

ing the budget process. Government budgetary estimates are also often unrealistic, and there are large discrepancies between effective payments by some donors and payments entered into the annual budget. In addition, certain sector ministries receive grants without the involvement of the Ministry of Finance (MINFI).

### **GENDER RESPONSIVE BUDGETING**

Cameroon has had activity-based GRB work since 2004, which focused mainly on capacity building. In March 2004, the Ministry of Women's Empowerment and Family (MINPROFF), with support from UNIFEM, launched a sensitization programme, within which seminars were organised for ministries, the National Assembly, community, civil society, and private sector organisations. In 2005, UNIFEM, in partnership with MINPROFF, UNDP and UNFPA, launched a GRB strategy, and provided awareness-raising on GRB to Ministers and Secretaries General. GRB work has also focused on the local level: a GRB training seminar was conducted by an NGO in 2006 for mayors and municipal councillors. CIDA, MINFI and UNIFEM organised an event in 2007 to train members of the public finance platform on GRB by using the 2007 budgetary approach. Donors – the EC delegation and the German Cooperation – have also been trained with support from UNIFEM and ILO. A GRB capacity building workshop on gender, HIV/AIDS and the national budgets was also jointly organized by the National Assembly, the National Committee for the Fight against AIDS, MINPROFF, and MINFI with support from UNDP and UNIFEM in 2006. UNIFEM, in collaboration with CIDA, has also trained members of the national platform of ministry gender focal points on GRB. Discussions are currently taking place on integrating GRB into the evaluation of sector strategies.

Select ministries have reserved budget lines for activities in favour of women

as a result of these training events. For instance, the Ministry of Commerce has reserved a line in its 2008 budget to support women involved in informal cross border trade in Cameroon. Discussions are underway on a permanent budget line to support these activities.

Some of the difficulties GRB work has encountered are a weak understanding of gender issues amongst ministry staff. Furthermore, gender focal points are often unable to influence the development of ministry policies. Gender equality activities are often supported by donors, rather than by the Government. This may mean that gender issues seen as a foreign-imposed, rather than a home-grown concept.

#### **GRB ANALYSIS OF THE HEALTH SECTOR**

The health sector was chosen as a focus of the GRB analysis. Gender issues have not yet been considered as priorities in the health sector, despite political commitments. Some effort is being made, however, to prioritise the needs of women of child-bearing age. One example is the fight against HIV/AIDS which has a sector-wide programme. Donors finance 80% of this programme.

The Government aims to reduce by half the rate of morbidity and mortality of the most vulnerable social groups, such as pregnant women, by 2010. The Government has provided free treated mosquito nets to pregnant women since 2005. The National Strategic Plan on HIV/AIDS establishes some mechanisms aimed at promoting the health of vulnerable groups, especially women. There is a mother-to-child transmission prevention plan, as well as a plan to prevent new infections among women. The former plan aims for 75% of women to know their HIV status by 2010, and for 80% of women to have used condoms during the last time they had sexual intercourse.

The budget of the Ministry of Health represented 5.1% of the state budget in 2005. The sector receives a large amount of resources though multilateral cooperation. Particularly programmes addressing women's health issues are heavily dependent on donor funding. Several reproductive health projects have been initiated by donors. One of these is a CIDA- financed project to improve maternal and infant health and access to services.

Women's rate of access to ARV remains generally low, although the percentage of pregnant women with HIV/AIDS that receive treatment has increased over the years, from 4.2% in 2005 to 10% in 2007.

#### **RECOMMENDATIONS**

- **A “mainstreaming” mechanism to integrate gender issues into sector policies, strategies and budgets** should be established.
- **Development partners should make gender equality a cross-cutting theme in all sectors of development aid;** to achieve this, training and tools are needed.
- **Parliamentarians should play a key role in integrating gender issues** into national budgets.
- **Sensitization and training initiatives should target the government administration as well as civil society** to encourage real lobbying and advocacy agenda around gender equity in financing.
- **A budget circular or a ministerial order should integrate gender instructions in order to** reinforce the importance of integrating gender issues into budgets.

# ETHIOPIA

Research by Dr. Jacinta Muteshi and Tiruwork Tizazu.

## COUNTRY POLICY FRAMEWORKS

The **Plan for Accelerated Sustainable Development to End Poverty** (PASDEP) sets the broad priorities for national development in Ethiopia and informs aid, planning and budgeting processes in the country. PASDEP addresses gender issues as a stand-alone sector as well as a cross-cutting issue. The plan notes that the “objectives of PASDEP can be achieved only when the multidimensional problems faced by women are adequately addressed and resolved”, and further commits the Government to “scale up its efforts to implement the gender policy”. The PASDEP presents women-specific interventions in select sectors such as health, education, water, and governance. Gender and women’s issues are however absent in the analysis and planning of other sectors such as agriculture, trade, tourism and mining.

Ethiopia also has a **National Action Plan on Gender Equality** (NAP-GE) (2006-2010), a framework to implement the Government’s commitments to gender equality. The NAP-GE outlines concrete linkages to the PASDEP pillars with clear activities, indicators, and timeframes and places primary responsibility for financing its implementation on Government. NAP-GE identifies gender responsive budgeting as the means to realize the implementation of its planned actions. The plan remains to be costed.

## EXTERNAL ASSISTANCE AND AID MANAGEMENT

Aid forms one third of the national budget in Ethiopia, with official development assistance (ODA) averaging USD 1,034.6 million over the last eight years. The Ministry of Finance and Economic development (MoFED) is responsible for all public funds, and all aid agreements are negotiated at the federal level. Donors use different disbursement procedures and aid management mechanisms, these include

direct/general budget support (DBS/GBS), sector-wide approaches (SWAps), and basket, project and programme funding instruments. DBS ceased in 2005 given donor concerns about political governance issues. The Protection of Basic Services (PBS) programme was established in 2006 in the place of DBS to deliver funds to decentralized levels. This funding goes through MoFED, as sub-national levels do not directly access funds from donors. There is also additional aid to the health sector from the global disease funds, the largest being the Global Fund against Tuberculosis and Malaria (GFATM). The main donors in Ethiopia are the Africa Development Bank (AfDB), Austria, Canadian International Development Assistance (CIDA), Department for International Development (DFID), and the European Commission (EC).

The **European Commission (EC)** plans to allocate EUR 644 million for macro-economic support, transport and regional integration, and rural development and food security, and EUR 30 million for unforeseen emergencies during 2008-2013. The 2008-2013 Ethiopia Country Strategy Paper (CSP) clearly describes interventions for gender equality, as well as the underpinning resource commitments. The paper refers to the establishment of a dedicated gender fund to support small projects that promote gender equality in line with the PASDEP and the NAP-GE. The paper also mentions that the delegation plans to hire a gender issues expert to work on governance issues and engage in discussions with Government and donors on the gender fund. The gender fund is a fund through which the MoFED supports “women’s activities”. The Ministry of Women’s Affairs (MOW) will coordinate this initiative in 2008/09. The EC has supported the fund with USD 5 million.

**DFID** allocates 45% of its grant funds to the PBS programme. Some of the gen-

der-responsive interventions funded by the PBS programme are maternal health care, expansion in the numbers of women health extension workers, the provision of contraceptives, and improving access to water and sanitation for women. The PBS programme also supports the Ministry of Education's General Education Quality Improvement Programme (GEQIP), where DFID supported a gender assessment. DFID has followed a two-pronged approach on gender issues: mainstreaming gender into government policies and strategies, and supporting advocacy and service delivery work through civil society partnerships. A DFID-supported NGO partnership programme has provided resources in the past to groups such as the Ethiopia Women's Lawyer Association, whose efforts have been instrumental in amending the Family Law. Under its current country programme (2006-10), DFID also has plans to conduct a gender audit to shape its gender work in Ethiopia and to strengthen the institutional mechanisms to deliver this work.

### **PLANNING AND BUDGETING PROCESS**

The **budget call circular** specifies that budgets are supposed to reflect the priorities of the PASDEP. The circular makes no mention of gender equality or women's issues, even though gender mainstreaming is a policy directive of the PASDEP.

One budget process covers both the development/capital and recurrent budget. A medium-term budget framework approach (MTEF) is in use. Every ministry has its own mission, vision, objectives and indicators and prepares its budgets accordingly to reflect this. Performance budgeting approaches are however not in use. The Government changed from **line item budgeting to programme budgeting** in both the recurrent and development/capital budgets in 2008 as a pilot. The pilot will be implemented in the MOFED, Ministry of Trade (MOT) and the Ministry of Education (MOE).

The **budget**, once appropriated by Parliament, is **published in Amharic** in the Nagaret Gazeta, a publicly available document that provides information on revenue sources, budget allocations, and subsidies to the regions. The MoFED also has a website that provides reviews of PASDEP documents and details of expenditures up to the sub-national level.

The **MOW participates in the budget process** in the same way as the other ministries by making its own budgetary submissions. In Ethiopia **civil society groups and women's organizations have not been involved** in any of the various stages of the budget cycle. Instead, groups such as the Network of Ethiopian Women's Associations (NEWA) have acted outside these processes educating their constituencies about budgetary cycles, allocations and expenditures.

### **GENDER RESPONSIVE BUDGETING**

MOFED and NEWA have initiated GRB activities in Ethiopia. Some advocacy, awareness-raising and research was undertaken before 2008, aimed mainly at planning economists in MoFED in 2003 and parliamentarians at federal, and at sub-national levels in March 2006. In 2007 the Budget Standing Committee in Parliament expressed interest in supporting further GRB work. The committee's expression of that the interest will need to be upheld by sustained advocacy and capacity building. In 2008 MOFED developed Guidelines for Mainstreaming Gender in the Budget Process with support from the British Council and United Nations Children's Fund (UNICEF). The guidelines provide definitions and explain GRB approaches, and have been shared with the health and education ministries. In addition, MOE has developed its own sector-specific guidelines in response to the MOFED document. NEWA has also raised awareness on GRB among public officers and women's civil society groups, and developed a GRB monitoring tool. No formal-

ized mechanisms of GRB have yet engaged with aid management instruments.

Opportunities and entry points for GRB exist in the PASDEP, the decentralized system of governance, current civil service reform, and the recent change from line-item budgeting to programme budgeting in 2008 as a pilot in MoFED, and the MOT and MOE to cover both recurrent and development/capital budgets.

### GRB ANALYSIS OF THE HEALTH SECTOR

The health sector was chosen as a focus of the GRB analysis. The health policy documents suggest that the main health concern facing women in Ethiopia is their limited access to antenatal and postnatal health care. This contributes both to the high fertility (5.4) and the maternal mortality rates (673/100.000). The high fertility rate is also a result of low rates of contraceptive use and antenatal coverage. The PASDEP and the Health Sector Development Plan (HSDP) address women's health concerns mainly in the area of reproductive health, with the aim to lower maternal mortality rates. Interventions aim to achieve an increase in ante-natal and post-natal care coverage, the proportion of deliveries attended by skilled health personnel and contraceptive acceptance rates. They also aim to increase the number of women extension service providers.

The Ministry of Health's (MOH) earmarked allocations for gender issues are small and have decreased over the last three years. The programme to "Expand and Strengthen Women's Affairs" amounted to 0.05%, 0.03% and 0.01% of the total capital health ministry budget for the fiscal years 2006/07 2007/08, and 2008/09. The allocations for the programme to "Strengthen Family Planning and Reproductive Health" amounted to 9.1%, 12% and 10.1% respectively, and the Health Extension Package service amounted to 6.8%, 0.8% and 0.9% during the same years. General expenditures such

as "Health Service Standard Preparation" are allocated the largest share of the budget: about 54.3% of the total health budget was set aside for this in 2008/09. The programme aims to renovate existing health facilities and construct new ones, and should therefore increase women's access to health facilities.

Although some progress was noted in all these activities, inadequate sex-disaggregated data means that there is a lack of empirical evidence of women's access and utilisation of services. Accordingly, the women's machinery in the health sector calls for improved impact assessment indicators and the development and use of sex-disaggregated data.

### RECOMMENDATIONS

- **MOFED should target ministries to create awareness and promote the use of the MOFED GRB guidelines**, as well as providing capacity development for government officials.
- A gender **equality response manual for agricultural and rural development and health sectors should be developed**, as the two ministries receive a large volume of aid, are priority areas for pro-poor initiatives in the PASDEP, and address women's substantive priorities for equality.
- **The PASDEPs need to include gender-sensitive indicators** to enable an assessment of the gender implications of budgets of the Ministries of Agriculture-Rural Development and Health.
- The MOFED **women's affairs department** and the budgeting and planning department heads **need to carry out a more substantive GRB analysis in the Ministry of Agriculture-Rural Development and Ministry of Health**. The information can be used to develop gender budget statements and inform advocacy actions.

# INDIA

Research by Benita Sharma and Aruna Kanchi.

## COUNTRY POLICY FRAMEWORKS

The **Five Year Plans** provide the **overall direction and basic framework** for policies, programmes, annual plans and schemes of ministries and departments. The XI Five Year Plan (2008-2012) has a chapter on Social Justice and Women's Empowerment as well as a chapter on Women and Child Development. In addition, each subject area has been analysed from a gender perspective.

## EXTERNAL ASSISTANCE AND AID MANAGEMENT

In India, external assistance forms 2% of the Union budget. External assistance is provided in the form of loans, grants and technical support to the Government – both central and state – as well as to civil society organizations. Infrastructure received the largest share (17.9%) followed by social sectors (17.6%), energy (15.4%), urban development (13.2%), water resource management (5.8%), agriculture (5.2%) and health sector (4.3%). Together, the aid to these sectors/themes accounted for 80% of the total assistance received during the Tenth Plan period. In 2007/08 the bulk (83%) of aid was in the form of loans. The major lenders to India are International Development Association (IDA), International Bank for Reconstruction and Development (IBRD) (more commonly known as World Bank), Asian Development Bank (ADB) Japan and the Russian Federation. European donors provided around 12% of the total assistance to the Indian Government, mostly in the form of grants.

The **European Commission's** (EC) assistance to India covers themes of trade and investment, development, culture, human rights and asylum. Gender mainstreaming and the achievement of gender equality are

also priorities in the EC's country strategy paper (CSP). The EC provides financial and technical support to government-led sector programmes in health and education as well as support to India's pro-poor sector reform policies. In 2008/09 the EC provided support through the central government budget to two sectoral programmes- Sarva Shiksha Abhiyan in education, and National Rural Health Mission (NRHM) in health. These sector programmes address caste and gender disparities in access to social services. The education sector programme aims to reduce the number of out-of-school children, as well as gender and social gaps in primary education. The NRHM addresses the rural population's reproductive, child health and primary care issues. In addition, the EC supports State Partnership Programmes (SPP), which are operational in Chhattisgarh (focusing on education, health, environment and governance) and Rajasthan (focusing on drinking water supply).

Nearly half of **DFID's** grants to India go through the government budget to Centrally Sponsored Schemes (CSS), mainly in the education and health sectors. The rest is direct budget support for poverty alleviation to four focus states – Andhra Pradesh, Madhya Pradesh, Orissa and also by assessing gender, caste, and poverty implications. DFID has Gender Equality advisors as leads a multi-disciplinary team. DFID also tracks progress on key gender indicators and issues, reporting on these on a quarterly basis.

## PLANNING AND BUDGETING PROCESS

In India, there is **one process to cost the five-year plan, and another one to cost the annual plan, which forms the basis for the annual budget.** To cost the five-year plan, ministries and departments set

up a working group under the chairpersonship of their Secretary, which consists of representatives from related ministries and departments, NGOs and experts. Each ministry and department also creates a **sub-committee on gender and one on gender budgeting** to analyse existing policies, the plans of action, programmes, schemes, and their implementation. The sub-groups come up with a set of recommendations which are forwarded to the working group of the respective ministry, which then consolidates all the recommendations, including proposed financial expenditures, and submits these to the Planning Commission (PC) in the form of a Working Group Report.

High-level steering committees, usually one for each department, analyse the Working Group Reports, and come up with **a set of recommendations**. The ministries/departments formulate their five-year and annual plans based on these recommendations.

A series of discussions with the Planning Commission follow. The final expenditures are determined by the Planning Commission, based on the gross budgetary support for that Five-Year Plan/annual plan which is communicated by the Ministry of Finance (MOF) to PC. During this process, the PC is also meant to ensure that social disparities and vulnerable groups such as Scheduled Castes (SC), Scheduled Tribes (ST) and women have been taken into account while formulating the Plan.

The PC submits a consolidated report containing recommended expenditures for all ministries and departments to the MOF, which estimates the available resources. The PC then undertakes an exercise to trim and re-distribute the expenditures. Based on the PC's instructions, each ministry and department distributes the revised expenditures among the various

sub-heads of expenditure. In distributing the total, they ensure that **gender issues are adequately financed**.

**To prepare the annual plan**, the PC coordinates a similar exercise (on a smaller scale). First, ministries and departments prepare their proposals, assessing the performance and requirements of all their schemes and programmes and propose expenditures. The document detailing these expenditures is called the Statement of Budget Estimates (SBE) and lists the expenditures proposed for the financial year. Subsequently, the PC consolidates all the SBEs and submits the consolidated document to the MOF for approval.

The ministerial allocations are known as the **Budget Estimates (BE) for the Annual Plan**, which are then incorporated into the Budget document, which is presented to the Parliament. Before approving the budget, the relevant Parliamentary Standing Committee for each ministry and department discusses their policies and programmes, reviews performance, and makes recommendations, also ensuring that gender issues are addressed.

As part of the **monitoring process**, each ministry and department is required to prepare a Performance and Outcome Budget by the middle of the financial year, which presents information on performance of schemes and the linkage between financial expenditures and outcomes. The **outcome budget guidelines** require each ministry and department to highlight sub-targets for coverage of women and scheduled tribes and castes (SC/ST) under various departmental schemes, and detail the monitoring mechanism and the public information system which will be put in place to measure and report on progress. In addition, ministries and departments have to highlight if the ministry has goals or major programmes or schemes in respect



of women/gender equality, and disaggregate the physical outputs and performance indicators by sex. The Outcome Budget is also presented to the Parliament.

### **GENDER RESPONSIVE BUDGETING**

Gender Budgeting (GB) was introduced in the central budget in 2005-06, due to efforts of the Ministry of Woman and Child (MWCD), UNIFEM, UNDP, International Fund for Election Systems (IFES), women's groups and gender experts. Since 2005, the budget guidelines have instructed sectoral ministries to identify two categories of expenditure: allocations to programmes that were 100% targeted at women and girls; and allocations to programmes where at least 30% of the funds were targeted at women and girls. This data has been compiled in gender budget statements that accompany the annual budget. When resources have been marked as 'gender-related', they have been protected from budget cuts.

Because some ministries have grouped together programmes relating to women and children, the criteria and methodology have been revised. For instance, the 2008-09 budget showed two separate statements for expenditures for women and for children. Ministries are also required to carry out gender performance audits of a minimum of three and maximum of six largest programmes (in terms of budget allocations) and analyze the gender issues addressed, and the actual physical/financial targets of the programme, and propose ways to strengthen delivery systems.

GRB work has generated many results in India. Fifty-six Gender Budget (GB) cells (out of 78 Ministries/Departments) have also been set up in each ministry/department and a charter has been established for these. The Eleventh Plan has also been engendered. A 'Budgeting for Gender Equity' mission statement has

been generated, and a GB Handbook developed and gender analysis has also been extended to revenue. The GRB initiative in India focuses largely on the central level and the national budget. A focus on local level budgeting would complement the GRB initiative in the country as that would allow for greater focus on service delivery which happens at the local level.

### **GRB ANALYSIS OF THE HEALTH SECTOR**

The health sector was chosen as a focus for the gender budget analysis. There are pervasive gender differences in mortality and morbidity rates, which are reinforced by caste, class and location. These are evident in adverse child sex ratios. Other gender-related issues are girls' low survival rates, high levels of morbidity due to malnutrition, spousal violence, poor accessibility of services, non-availability of female providers, cost of treatment, and lack of clean drinking water and sanitation.

Health policy (Tenth and Eleventh Plan) focuses on women's reproductive health while neglecting other facets of their well being. The main goals are decreasing maternal and infant mortality. Family planning is primarily focused on women and terminal methods. The strategy has addressed child survival, maternal health and contraception, by increasing outreach and coverage of a comprehensive package of reproductive and child health (RCH) services and greater involvement of men. The National Rural Health Mission, another key health document, focuses on delivery of nutrition, reproductive and primary health services, better sanitation and water supply in rural areas of 18 poorly performing states.

The health care system in India is one of the most privatized in the world with a very small public health care sector. The Government contributes only a quarter of

all health expenditure in India. Development assistance has until recently contributed only between 1% and 3% of aggregate government expenditure on health. Aid has been mainly channeled into disease control programmes on leprosy, polio, and malaria. The health budget in 2006-07 has increased due to contributions to the National AIDS Control and Reproductive and Child Health (RCH) Programmes. The latter has mainstreamed gender into its design, implementation plans, targets, and monitoring framework, as well as integrating gender training for providers. In total, 51% of sector allocations are classified as either women-specific or pro-women in 2008-09.

## RECOMMENDATIONS

- **Systematic and comprehensive monitoring and auditing mechanism for GRB** should be set up, including mandatory gender audits of all Centrally Sponsored Schemes,
- **A permanent district women's agency should be created to monitor all schemes** for women at the district and grassroots level, and a **Women's Ward Sabha's** set up to ensure that women participate in monitoring these schemes.
- Gender concerns should be integrated into the **local-level budgetary process by strengthening local women's participation**. Local budgets should also include **targeted programmes for women**.

# MOROCCO

Research conducted by Nalini Burn.

## COUNTRY POLICY FRAMEWORKS

Previously, the **Economic and Social Development Plan** (2000-2004) provided the framework that guided budget priorities in Morocco. The plan applied only to the investment budget. The plan did not adequately analyze gender issues in Morocco. The plan has elapsed, and no longer provides a framework for budget interventions. Instead, the policy guidelines for budgetary interventions are based on the royal speeches and the **National Initiative for Human Development (INDH)**. The royal speeches set out broad direction and vision, and the policy objectives and priorities of the Government. The INDH has helped to strengthen the policy focus on human development in Morocco. The initiative aims to reduce poverty, vulnerability and social exclusion, through income-generating activities, capacity-building, and activities to improve access to services and basic infrastructure especially for vulnerable groups. The INDH is not an overarching policy framework on which to base sectoral policies and strategies. However, the major **donors use the INDH to align their interventions to national priorities.**

**Sectoral strategies** (which are a prerequisite for multi-year budget support) and sectoral medium-term expenditure frameworks have only been developed systematically since 2008.

## COORDINATION MECHANISMS

A donor group with the aim of harmonizing aid was created at the end of 2003 with the leadership of the European Union. However, the group has not been formalized so far.

## EXTERNAL ASSISTANCE AND AID MANAGEMENT

Official Development Assistance (ODA) has provided 6% of the Moroccan national budget over the last five years and constituted around

1.8% of gross national income (GNI) in 2006. General budget support (GBS) accounts for 31.9% of total ODA in Morocco. Sector-wide approaches (SWAs) and general budget support (GBS) exist in the sectors of education (including literacy), rural roads, habitat, water and sanitation and energy for rural areas. The World Bank, the European Commission (EC), Spain, France and the African Development Bank are the top five donors in Morocco.

Fifty percent of the **European Commission's (EC)** funding is in the form of GBS. The National Indicative Programme for the period 2007-2010 is distributed as follows: social sectors (education, literacy, health) (45.7%), economic sectors (industry, professional training, agriculture, support to energy sector reform) (36.7%), environment (7.6%), institutional support (6.1%) and governance (4.3%). The EC's extra budgetary aid to NGOs under thematic budget lines is estimated to be 4% of its total aid to Morocco. The EC Country Strategy Paper (CSP) and the National Indicative Programme for Morocco do not highlight gender equality among the principles and objectives of the EC. Gender issues are treated as a cross-cutting issue and also highlighted in the CSP's five analytical sections.

Fourteen percent of **Spain-AECID's** funding is in the form of GBS. In 2006, 50% of Spain's aid was allocated to basic social services and infrastructure, 24% for economic services and infrastructure, none of which was specifically targeted for women and development, and 36% of Spain's aid supports programmes implemented by NGOs. Spain's country strategy outlines four priority areas of support: basic social needs, democratic governance, economic development, and gender and development. Most of the gender equality-focused projects that Spain funds are implemented by Spanish and Moroccan NGOs.

## PLANNING AND BUDGETING PROCESS

The process of budgeting starts when the Directorate for Studies and Financial Forecasting (DSFF) of the Ministry of Economy and Finance (MEF) prepares the macroeconomic framework and, together with the Directorate of the Treasury and External Finance, makes the forecast of revenue. The draft budget is prepared on the basis of this outline, and then presented to the Council of Government and then to the Council of Ministers. The annual speech of the Prime Minister on the economic and financial objectives of the state is based on this draft budget. The Budget Directorate (DB) then determines the overall levels of expenditure and prepares and submits the **budget policy letter** (Lettre d'Orientation) for preparing the draft budget act, which is signed and circulated by the Prime minister. Since, 2007, the letter has **instructed sectoral ministries to include a gender dimension** in the development of their programmes or mission, objectives, and performance indicators. The draft letter is sent to Cabinet ministers for approval through consensus.

Simultaneously, the DB prepares a **circular letter** (lettre de cadrage) addressed to all ministries. It sets out expenditure ceilings for each major expenditure category, remuneration of staff, and other items of recurrent expenditure. The line or technical ministries then prepare their budget bids to submit to the DB. The draft budget is examined for its conformity with the policy letter and the arrangements spelled out in the budget guidelines in budget commissions or hearings with each ministry, involving mainly the budget departments of the respective ministries. After this process, the DB prepares the budget and the overall finance bill (Projet de Loi de Finances). These are then presented to the Government Council, followed by the Council of Ministers. The research **could not uncover whether gender focal points are involved** in any of these processes as a norm.

The reform to introduce **performance-based budgeting**, alongside public administration reform, is financed by a series of donor-funded Public Administration Reform loans and grants (PARP). The PARP is based on co-financing through budget support. It has a common results matrix and indicator framework, and operates joint formulation and monitoring missions. The reforms focus on developing performance objectives and indicators at the level of a programme/mission, setting up performance contracts between central ministries and their external services, and partnerships between the state and the NGO sector. There are currently 32 departments, accounting for three-quarters of the investment budget, which are developing performance objectives and indicators. At this stage, performance indicators are mainly input and process indicators.

## GENDER RESPONSIVE BUDGETING

UNIFEM has supported GRB work since 2001 in Morocco. The first phase of the GRB programme, led by the DB of the Ministry of Economy and Finance (MEF), focused on capacity building, and GRB tool and methodology development. The DB developed and disseminated a manual for results-based budgeting, as well as a guide for parliamentarians and NGOs. As a result of the first phase, GRB was considered as one of the pillars of budgetary reform.

In the second phase of the programme, two other directorates of the MEF joined the initiative. During this phase, the DSFF, also the secretariat of the GRB Programme, introduced a Gender Report as an instrument to promote a culture of policy evaluation. Currently twenty-one departments are involved in preparing the report. The report examines the way in which ministry budgets are aligned to policies and strategies. It provides a sectoral gender analysis and information on gender-related expenditures in each sector, assessing the extent to which gender equality issues are

being addressed by public expenditure. Since 2007, the report is a budget information document presented to Parliament in its own right. Before 2007 the report was presented as an annex to the Economic and Financial Report. The DSFF has also carried out gender-related studies, such as the MDG costing estimate study, and the Community-Based Monitoring System survey in two communes as part of this GRB initiative.

Since 2006, the Letter of Orientation of the Prime Minister, drafted by the DB of the MEF, has instructed sectoral ministries to include a gender dimension in the development of their programme or mission, objectives, and performance indicators. The DB works with five pilot ministries (literacy, non-formal education, health, employment and finance) to apply these instructions. Pilot ministries have reviewed programmes to make them more gender-responsive and poverty and inequality focused, and developed gender-responsive indicators to measure their progress.

The GRB programme has placed strong emphasis on compiling, sharing and supporting the use of sex-disaggregated data from a range of information sources to practice and explore gender analysis. The annual Gender Report has given visibility to GRB and has begun to build accountability to gender issues in the budgetary process. Officials have learnt to apply results-based budgeting, focusing at the same time on issues of equity in public expenditure.

### **GRB ANALYSIS OF THE LITERACY SECTOR**

The literacy sector was chosen as the focus of the GRB analysis. Women and girls in rural areas have the highest illiteracy rates in Morocco, these rates rise with age. Gender inequality is a determinant of illiteracy, and more women report that their family members do not want them to attend literacy courses. The country's low literacy rates are

one of the main reasons for Morocco's low Human Development Index value and rank.

Women are the main beneficiaries (80%) of literacy programmes. The available data indicates that while illiteracy is predominantly a rural phenomenon, literacy programmes tend to reach more urban beneficiaries than rural ones. The lack of near-by literacy centres and inappropriate times for courses present challenges of access for rural women.

The EC is the major donor in the literacy sector: the EC's sector budget support represents 12% of the sector's total financing for the period 2008-2011. According to sectoral MTEF projections, literacy interventions will only be allocated 1/1000 of the expenditure and net loans of the state in 2009. The reduction in the net rate of illiteracy is one of the performance indicators for the budget support loan.

### **RECOMMENDATIONS**

- **Donors should harmonize their activities and support for gender equality.** Key central ministries and gender experts should participate in the donor harmonization group.
- **A review of sectoral strategies should be undertaken using a GRB approach.** Gender-responsive performance indicators should be identified, as long as budget support is subject to performance indicators.
- Sector strategies need to reflect **the priorities identified by regions/provinces/communes.** This is already envisaged for education, literacy, and health. Sectors need to address problems with inter-sectoral solutions.
- The Institute of Public Finance needs to integrate **GRB tools and approaches** into the training courses of public officers.

# MOZAMBIQUE

Research by Dr. Nathalie Holvoet and Liesbeth Ingberg.

## COUNTRY POLICY FRAMEWORKS

Mozambique has two medium-term policy documents, the **PARPA - Mozambique's Poverty Reduction Strategy Paper (PRSP)** - and the **Government Five-Year Plan (PQG)**. While the PQG covers all sectors and is approved by Parliament after the beginning of each legislature, the PARPA covers only the priority sectors and is generally considered as the basis for cooperation between the Government and donors. A gender analysis of PARPA I concluded that the integration of gender issues was minimal and needed strengthening, both in content and process. Due to the efforts of gender actors, the gender-sensitivity of PARPA II has improved in content and in process.

The PARPA and the PQG are operationalized in the annual **Economic and Social Plan (PES)**. The Medium Term Expenditure Framework (MTEF) is a key planning instrument in budget formulation and provides three-year projections for sectoral allocations. The MTEF is operationalized through the State Budget (OE).

The **nineteen donors, who provide general budget support (GBS) in Mozambique, have signed a Memorandum of Understanding (MoU)** with the Government. This sets out the terms and conditions to the budget support that donors provide to assist the Government of Mozambique in the implementation of the PARPA. A new MoU is being prepared, and should have been signed by April 2009. The **Performance Assessment Framework (PAF) for the 2007-2008 GBS MoU** includes a series of indicators and goals taken from the matrix of PARPA. It also includes one **gender indicator**: 'PES/OE (Economic and Social Plan/ State Budget) and BdPES (PES implementation report) reflect actions, budgets

and progress in gender'. The performance of the Government is evaluated annually during the Joint Review using this PAF.

## COORDINATION MECHANISMS

Donors and Government have set up **joint coordination mechanisms for the joint review process**. There are currently twenty-nine working groups, each focusing on a specific sector or theme. There is also a Gender Coordination Group that has representation from Government, donors, and civil society.

## EXTERNAL ASSISTANCE AND AID MANAGEMENT

Mozambique received USD 1.4 billion in official development assistance (ODA) in 2007, an increase of 14.8% from 2005. In 2005 ODA made up 19.4% of Mozambique's GDP. Most of the ODA is still provided through projects (43.9%), followed by general budget support (GBS) (30.8%). Nineteen donors provide budget support in Mozambique. Aid that goes through the state budget accounted for about half of the budget in 2006. In 2007 23 % of ODA was off-budget- this figure includes support to civil society organisations. The World Bank was the largest donor in Mozambique in 2007, the European Commission (EC) the second-largest, and Sweden the fifth largest.

In 2007, 31.4% of the **European Commission's (EC)** ODA to Mozambique was in the form of GBS. The **EC** Country Strategy Paper (CSP) and National Indicative Programme for the period 2008-2013 lists gender as one of four cross-cutting issues that should be integrated into all aspects of EC aid to Mozambique. The EC does not ring-fence or allocate funds specifically for gender, nor are allocations ear-marked or tracked in respect

of gender. Nevertheless, gender-sensitive indicators are included in the PAF for the EC GBS variable tranche. Progress on the indicators determines how much of the variable tranche will be disbursed. Half of the variable tranche is assessed on eight indicators, four of which are women/girls output indicators for education and health.

In 2007, 43.8% of **Sweden-Sida's** total ODA to Mozambique was in the form of GBS. Sida's Mozambique strategy goals in sections on culture, rural development, infrastructure, and education refer to gender equality. The strategy stresses that gender equality issues must be a major consideration in all development cooperation given women's vulnerability and their importance in poverty reduction. Target groups should be disaggregated to gender and age during the planning, implementation and evaluation of programmes and projects. Two of the nine entry points for Sida's gender policy interventions refer to budget or sector support: gender analysis of budgets, especially in medium-term expenditure framework discussions, and the participation of gender officers in donor co-ordination groups are highlighted. Despite this, the review found that the agency has not introduced a gender perspective into GBS in Mozambique. Sida does not ring-fence or allocate money specifically for 'gender'. It does, however, support Fórum Mulher, a national CSO umbrella organization dedicated to women's rights and women's economic and political empowerment. Sida considers gender equality issues, when it makes decisions about which CSOs it should support financially.

#### **PLANNING AND BUDGETING PROCESS**

Mozambique's development strategy and the budget process are increasingly connected. However, the existence of two

separate documents which detail budget policy (OE) and programme objectives (PES) separately makes it difficult to link directly PARPA objectives with annual expenditure plans and priorities. Another limitation is the existing budget classification system, which does not enable clear links to be made between expenditure data and outputs and outcomes.

Programme-based budgeting was introduced in 2008 in three programmes in the sectors of education (basic education), agriculture (food security) and public works (bridges), with the intention to introduce programme-based budgeting in all sectors in 2009.

The progress and execution of the Economic and Social plan (PES) and the budget (OE) are monitored in the PES implementation report (Balanco do PES, BdPES) and the Quarterly Budget Execution Report (Relatório de Execução Orçamental, REO) respectively. The BdPES and the REO form the main inputs for the annual and mid-annual Joint Reviews and the Development (Poverty) Observatory.

The Government's performance is monitored by donors in the Joint Review process. There are currently twenty-nine working groups, including one on gender, which prepare reviews for their respective areas. Fórum Mulher is involved in the gender working group and also tries to raise gender issues in other working groups. The joint reviews are linked to other dialogue processes, including the Poverty Observatory (PO). The PO is an annual consultative forum for monitoring the objectives, targets and actions specifically assigned to public and private sectors within the PARPA. The PO (which recently was renamed Development Observatory (DO)) is at present more an event than an effective and efficient M&E mechanism. During the first PO civil society organisations decided to create the

G20, a secretariat for civil society participation. Fórum Muhler is an active participant, although other women's organizations are not involved in this group.

### **GENDER RESPONSIVE BUDGETING**

The first phase of the UNIFEM GRB programme (February 2003-May 2005) -supported by the Belgian Government- aimed mainly to raise awareness of GRB and provide capacity building. The initiative strengthened the lobbying and advocacy capacities and established a core of GRB trainers in Mozambique. The second phase of the programme (June 2005-February 2008) aimed to integrate a gender dimension into national policy, planning and budgetary processes. The programme has focused on thematic issues, such as violence against women, working with the Ministry of Interior (MINT), and on HIV/AIDS and maternal health, working with the Ministry of Health (MISAU). The programme has also strongly engaged with national documents and processes, such as processes linked to the PARPA.

The GRB programme has managed to integrate a gender dimension into the national budget orientation guidelines for the elaboration of the 2008 PES. In order to operationalise these guidelines, two technicians from the Ministry of Planning (MPD) and the Ministry of Finance (MF) are currently providing technical advice and backstopping to gender units and planning and budgeting staff of MISAU and MINT. A pool of GRB facilitators within the Government – technicians from the MPD, MF and Ministry of Women and Social Action (MMAS) have also been created. At sector level, the MISAU has developed a national programme to improve maternal health services. A draft Strategy for Gender Equality in the health sector has recently also been finalized and circulated to stakeholders for comments. In MINT, a gender strategy and a plan for the gender

unit has been formulated. In addition, a specific VAW programme has been created with a budget line of USD 30,000 including funds from UNDP, UNFPA and Irish Aid. So far the GRB programme has not specifically targeted or engaged with working groups that are central in discussing GBS-related issues.

The leadership role that Mozambican national actors, particularly those within MPD and MF, have assumed within the GRB programme is a key achievement of the GRB programme. The participation of the MMAS in the budget discussions is also currently being discussed. Select line ministries are also considering the possibility of preparing periodic gender budget statements.

### **GRB ANALYSIS OF THE HEALTH SECTOR**

The country study chose the health sector as a focus of the GRB analysis. The main health policy documents have a strong 'maternal bias' in the selected sectoral 'gender' priorities. Health policies focus on maternal mortality and HIV/AIDS among pregnant and reproductive age women. Although all of the policy documents have specific 'gender' sections or paragraphs, gender issues are not systematically integrated into the entire document narrative. Moreover, strategies and activities described in the gender sections are not captured in the list of health priorities or translated into indicators and targets.

Health expenditures are estimated to form 12.1% of the total planned state expenditures of the 2008 budget. External funding is becoming increasingly (from 46% in 2005 to 62% in 2008) predominant in the government health budget. External resources are mainly disbursed through the Common Fund for Support to the Health Sector (PROSAUDE) that was established



in November 2003. It is estimated that in 2007 about 28% of the total resources for the health sector were off-budget.

The budget allocated for 'gender'-related priorities (including those related to maternal health and those identified in the gender sections) is extremely low-below 1% of the total health expenditures in 2007. Resources allocated to the activities identified in the gender sections are negligible and entirely funded through PROSAUDE.

So far, the available data at MISAU does not allow a systematic analysis of the extent to which men and women benefit from the general health expenditures. Information about usage of health services is generally poor, and data is not sex-disaggregated.

## RECOMMENDATIONS

- The GRB programme should find ways to **collaborate with working groups that are involved in discussions related to GBS**, such as the Economist Working Group, the Budget Analysis Group, and the Poverty Analysis and the Monitoring Systems Group. The Annual and Mid-Annual Reviews are an ideal occasion to carry out a gender review of all sector policies. Tracking, monitoring, and evaluation exercises could provide opportunities for collaboration.
- **Gender priorities and activities should be included in indicator/targets matrices.** Caution should be exercised with aggregate indicators. While these provide useful sources of data, centrally reported results can be over-aggregative and potentially misleading, concealing growing gaps between different socio-economic groups and geographic locations.

- The full potential of GRB instruments and approaches should be exploited, especially in **discussions on public finance management, capacity building or technical assistance, budgetary allocations, and monitoring and evaluation processes.**
- Donors (such as the EC) that have already developed general **gender guidelines** should invest in **adapting these to the specific country context.**

# NEPAL

Research by Dr. Meena Acharya.

## COUNTRY POLICY FRAMEWORKS

Nepal's **Poverty Reduction Strategy Paper (PRSP), Tenth Plan/PRSP (2002-2007) and the current Three Year Interim Plan (TYIP 2007-2010)** provide the medium-term development framework for Nepal. The plans aim to accelerate Nepal's growth rate and address discrimination. The four strategic pillars of the PRSP are gender equity and inclusion, broad-based growth, social sector and rural infrastructure development, and good governance.

All **development partners in Nepal use the PRSP and TYIP as a basis for their development cooperation.** Development partners and Government work within a collectively-agreed Macro Economic Policy Framework, periodic development plans, Government Foreign Aid Policies, and the country assistance plans (CAPs) of development partners.

## COORDINATION MECHANISMS

Nepal has several Government and donor **coordination and harmonization mechanisms.** The Nepal Development Forum, in which Government and donors participate, meets every two years to review progress and discuss policies and programmes. Donors make definite financial commitments in this Forum, which are also reflected in the Medium-Term Expenditure Framework (MTEF). NGOs representatives and experts are invited to the pre-consultation meetings, where the draft policy papers are discussed. Until 2007, there was no formal requirement to invite women's organizations or gender advocates to these meetings.

Other coordinated and harmonized planning, implementations and joint monitoring mechanisms include pre-budget, post-budget, and mid-term budget donor-

government review meetings, sector meetings, SWAps, and the sector and sub-sector Joint Management Boards (JMB).

## EXTERNAL ASSISTANCE AND AID MANAGEMENT

In Nepal, official development assistance (ODA), including loans and grants, constitutes about 20-25 % of the total budgetary expenditure, and between 55 % and 60 % of the development budget. Slightly more than 60 % of assistance is in the form of grants. No budgetary support was planned in the financial year (FY) 2007/08 and budgetary support for the 10th Plan period (before 2007) came mostly from the World Bank and the IMF in support of the PRSP. In FY 2007/08 about 27 % of the estimated ODA was sector support to health and education, of which 22 % was for programmes, and 38 % for projects. IDA/World Bank and ADB together provide about 40 % of the total aid in Nepal, Japan and India together account for 14%; the United Kingdom, Germany and Denmark contribute 15-18%, and the European Commission (EC) 0.2-0.3 %.

The objectives of the **European Commission's (EC) Nepal country strategy paper (CSP)** are poverty reduction, sustainability, and equity. The EC's development policy emphasizes establishing a link between trade and development through institutional capacity building (good governance, rule of law and implementation of macro-economic policies), regional integration and co-operation, and transport, food security and sustainable development. Gender is a crosscutting issue. Despite this, the EC's efforts in integrating a gender perspective into its investment activities have been limited. The EC intends to invest around EUR 60 million to three sectors: education (60 %), stability and peace

building (37 %), and trade facilitation (3 %) in the period 2007-2010. The EC allocated a total of EUR 21 million to the non-government sector between 2003 and 2007. Of this only 3.7 % was allocated to women's programmes and only about 1.4 % to women's NGOs. Many of the programmes funded by EC in both government and non-government sectors were gender-sensitive by design, for example, the World Food Programme - managed food for work and Care Nepal activities.

In 2007/08 **DFID** allocated its funds to (in descending order) to health, roads/infrastructure, education, peace, forestry and agriculture, community support, governance and water and sanitation sectors. Forty-five percent of funds were allocated through the central government budget and the rest through programmes implemented by national and international NGOs. DFID also financed the education and health sector pooled fund, which supports government programmes that deliver basic services. Many of these included targeted interventions for girls and women. A third of the DFID funds in the Enabling the State Program and management of the Rights, Democracy and Inclusion Fund for NGOs were allocated to Women's NGOs. DFID's Interim Country Assistance Strategy (CAP) (November 2007 - April 2009) focuses on peace building and laying the foundations for inclusive development. DFID aims to achieve these aims by supporting the implementation of peace agreements, health and education service delivery, facilitating the inclusion of under-represented groups into political and governance structures, and improving economic opportunities for poor people and women. The interim CAP highlights the centrality of social inclusion and gender equality to all the activities that DFID supports. DFID specifically accepted the need for specific budgetary allocations for women and socially excluded groups,

and has tried to engender all its policies, plans, strategies, programmes and monitoring system.

## **PLANNING AND BUDGETING PROCESS**

The budget in Nepal has two parts, one for programmes and projects managed by the line ministries, and the other for grants to local self-governance institutions. These grants are channeled through the Ministry of Local Development (MLD); they have their own control system and procedures for expenditures.

The National Planning Commission (NPC) and the Ministry of Finance (MOF) have together developed the **Budget Formulation Guidelines** for the central government budget. In addition, the NPC issues guidelines and circulars every year to both the line ministries and the District Development Committees (DDCs). Both sets of guidelines aim to link annual programming and budgeting processes to the targets of the periodic plans, MDGs and MTEF. There is also a set of GRB guidelines, which specify that each budget line activity in the thirteen sectors has to be scored according to indicators, which consider different aspects of gender sensitivity (participation, capacity building, benefit sharing, increased access to employment and income earning opportunities and reduction in women's work load). Based on the scores, the activities are then classified as 'directly gender responsive', 'indirectly gender responsive' or 'gender neutral'.

To guide budget implementation, the Government uses a **form, where ministries specify their vision, mission and objectives** and annual work programmes linking activities and expenditures to expected outcomes. The Resource Committee (MOF and NPC) provides budget ceilings to the ministries for next fiscal year in current mid-year. Ministries prepare

their budgets, also involving local self-governance bodies, and the line agencies at the village/ community level.

The MOF holds **consultative meetings with heads of foreign aid agencies**. Although women's organizations have not been formally involved in these consultation processes previously, they were invited for a pre-budget consultation on July 4, 2008 at the MOF. A Gender Responsive Budget Committee (GRBC) was established in FY 2005/06, which invites women's interest groups- a broad spectrum of stakeholders from government and non-government agencies - to pre-budget consultations. The final budget document is passed by the Cabinet, and then presented to the Parliament for discussion and approval.

#### **GENDER RESPONSIVE BUDGETING**

The MOF has introduced Gender Responsive Budgeting (GRB) from the fiscal year 2005/6 with UNIFEM assistance. A Gender Responsive Budget Committee (GRBC), coordinated by the Division Chief /Joint Secretary of Program and Budget Division has been established under the MOF. UNIFEM, the Ministry of Women, Children and Social Welfare (MOWCSW), MLD, and NPC are permanent members.

As a result of the work, a new budget classification has been introduced for thirteen ministries. As explained previously, the GRB guidelines specify that each budget line activity proposed in the thirteen sectors has to be scored according to indicators, which consider different aspects of gender sensitivity (participation, capacity building, benefit sharing, increased access to employment and income earning opportunities and reduction in women's work load). According to the FY 2007/8 budget estimates, about 11 % of the total budget was classified as directly benefiting women, about 14 % as indirectly benefiting women and 55 % of the budget as gender neutral.

In the FY 2008/9 budget estimates, 14 % of the total budget was classified as directly benefiting women, 35 % as indirectly benefiting women, and 51 % as gender neutral. As a result of the GRB work, a permanent GRBC, and a regular gender assessment that is part of the annual financial management system, have been established. Performance indicators, monitoring and annual progress assessments have been introduced to assess progress towards gender equality. Annual economic and budget surveys, budget review meetings, and line ministry budgetary systems have also started to incorporate gender-related information. The creation of awareness and capacity in implementing agencies are other positive outcomes.

#### **GRB ANALYSIS OF THE EDUCATION SECTOR**

The education sector was chosen as a focus of the GRB analysis. Disparities in access to education are still widespread in Nepal: girls from poor disadvantaged groups and Dalits are particularly vulnerable. The Government's key policy priority has been to provide education that is inclusive to girls and other disadvantaged groups; accordingly, the TYIP commits to providing free and compulsory basic education. The Education for All (EFA) 2004-2009 programme covers curriculum development, primary education, and non-formal education. Lower secondary and secondary levels are supported under the Secondary Education Support Programme (SESP) (2003-2008).

EFA aims to achieve 100 % enrollment by the year 2015 by addressing unequal access and inefficiencies; elimination of gender and social disparities are also key objectives. Scholarships, are reaching more girls: in 2005, girls made up 50 % of scholarship beneficiaries. Other interventions are financial help with uniforms, distribution of edible oil to parents, mid-

day meals, and free text books. In addition, girls and dalits have received scholarships for pre-service teacher training, and schools have been given bonuses for recruiting female and dalit teachers. The SESP has similarly sought to expand quality public education, and reduce social (girls and disadvantaged groups) and regional disparity.

In 2007/08, only the EFA programme was managed and financed under the SWAp modality. The lower secondary and secondary levels were supported under the Secondary Education Support Programme (SESP) (2003-2008), which is in the course of developing a SWAp approach. The budget allocations in the EFA programme for Inclusive education and Eliminating gender disparity have been decreasing. In contrast, allocations to the School Outreach Programme and Early Childhood Development Programme have been increasing.

Some of the interventions mentioned above have contributed to increasing the enrolment of girls and children of marginalized groups substantially. However, the school attendance and completion rates of children from very poor households still lag behind. The percentage of girls and women decreases at the higher levels of education, and as of yet, programmes have not paid adequate attention to these issues.

## RECOMMENDATIONS

- GRB needs to be more **systematically applied and ownership created in all ministries**, departments, district/ village level offices and local self-government institutions.
- The **scoring system should be revised and made more appropriate to the institutional objectives, targets and inputs** of ministries, and integrated into the regular quarterly expenditure monitoring and management system.
- **GRBC should include representation from different societal groups and gender experts.**

# PERU

Research by Marcia Roeder, Carmen Takayama, Patricia Fuertes, and Isabel Hurtado.

## COUNTRY POLICY FRAMEWORKS

The **National Agreement** of 2002 provides the **strategic direction for national plans**. This agreement, however, does not integrate a gender perspective.

**Strategic Sectoral Multiannual Plans and Strategic Institutional Plans** were introduced in Peru in the late 1990s, both for the medium and long-term. These provide the direction for the priorities of the Institutional Operation Plans.

The **Equal Opportunities Law (LIO) and the Equal Opportunities Plan for Men and Women (PIO)** are the most gender-sensitive planning instruments in Peru. An inter-institutional commission monitors the implementation of the LIO and the PIO.

The **Sasieta Law** aims to integrate a **gender perspective into national policies and the budget**. The law stipulates that national budgets have to be monitored and evaluated from a gender perspective, and acknowledges the importance of using gender indicators to track the outcomes of public budgets.

## COORDINATION MECHANISMS

**Donors** have organized themselves in **working groups** focused on different sectors and topics. The purpose of these groups is mainly information sharing. The gender donor roundtable (MESAGEN) gathers together gender focal points from twenty-four donor agencies and is headed by CIDA. The roundtable is thirteen years old and is financed by CIDA, UNFPA and UNIFEM. The group promotes the use of gender criteria in public sector decision-making. Another **donor forum** was launched by the Peruvian Agency for International Cooperation (APCI) in 2006. However, the forum discontinued because of the conflictual relationship between APCI and Peruvian NGOs.

## EXTERNAL ASSISTANCE AND AID MANAGEMENT

Development aid in the form of grants reached nearly USD 500 million in 2006, representing almost 0, 5% of gross national product (GNP), and 4% of the national budget. Official development assistance (ODA) (in the form of grants) made up 69% out of total aid in 2006. The United States is the main donor to Peru, providing 54% of ODA in 2006, followed by the European Commission (13%), Spain (8%), Italy (5%), Germany (4%) and Belgium (4%).

Aid modalities such as direct budget support (DBS) and sector-wide approaches (SWAp) are currently used little in Peru. Similar modalities of funding exist, such as the PASA food security program (funded by the EC), and the PROSIS universal access to health insurance (funded by the Belgian Cooperation). In these modalities women are mostly addressed as vulnerable groups.

The **European Commission (EC)** supports initiatives such as modernization of the Peruvian public sector in institutions such as the Ministry of Economics and Finance (MEF), APCI, and the Ombudsman. The EC is likely to adopt the SWAp modality for the latter years of its Country Strategy Paper (CSP). The EC also supports interventions that aim to strengthen the implementation of the PIO, for instance, by providing small funds to gender-responsive NGOs and other civil institutions and organizations.

The **Spanish Agency for Cooperation and International Development's (AECID)** - aid flows to Peru have increased from USD 53 million in 2002 to USD 137 million for year 2007. As much as 42% of Spanish grants are channeled through Spanish NGOs. AECID focuses its 2007-2010 development aid programme on poverty reduction and good governance through three major programmes: democratic governance, social cohesion, and

sustainable economic development. One of AECID's seven strategic objectives in Peru is to increase women's autonomy and capacities. AECID supports programmes that promote women's political representation and strengthen Peru's gender equity policies and mechanisms. For instance, AECID finances the Ministry of Social Development and Women (MIMDES) to implement the Peruvian National Plan to Fight Violence against Women. It also supports the Directorate of Women to monitor the implementation of the Equal Opportunities Plan (PIO), and to establish a Gender Observatory.

### **PLANNING AND BUDGETING PROCESS**

The system of monitoring and evaluation of public expenditure was first implemented in 2003, and later became the programme on **Budgeting by Results**. The results-orientated budget (PpR) is not yet fully implemented in the entire public administration, currently comprising only around 3% of the national Budget. The Parliament approved the PpR with five programmes in 2006.

The **promotion of civil society participation and transparency** are two **key components** of the budget. The 'Transparency' web portal of the MEF is an information platform that allows the public to access information on the execution of the budget. Budget documents are also available online. The current transparency mechanisms are not entirely accessible, and the information is neither timely, nor disaggregated. There is also some resistance on the part of officials to share information.

The **Participatory Budget** (implemented since 2004), applies to regional and local government investment expenditures and represents 13% -15% of the total national budget. The Participatory Budget is regulated by a law.

There are a number of **dialogue mechanisms** between civil society and the state at national and regional levels. Civil society organizations have been monitoring the national budget at

both national and local level. Some of these initiatives disseminate information on the execution of national and regional budgets online.

The National System of Public Investment (SNIP) is an **ex-ante evaluation** system for social investment projects. Regional and local governments are still reluctant to accept the change to the SNIP system. The extent to which the national budget achieves its intended goals is evaluated every three months by the National Budget Office; based on the information, the budget is then reformulated depending on the aggregate expenditure. In general, national budget evaluations tend to have minimal impact, as they are not disseminated widely, lack a results approach, and over-emphasize budget execution.

### **GENDER RESPONSIVE BUDGETING**

As explained previously, the Sasieta Law provides a clear justification and entry point for GRB, as it stipulates that national budgets have to be monitored and evaluated from a gender perspective.

Civil society organizations that work on gender equality have been active in advocating for and developing instruments to help integrate a gender perspective into national budgets. For instance, the Movimiento Manuela Ramos (MMR) is working to develop gender indicators for the programs prioritized in the results-oriented budget; five indicators have been developed for each sector. MMR has also supported the Parliament Committee that monitors the LIO, and has also, in partnership with MIMDES, organized a public hearing to evaluate progress in implementing the LIO. Civil society organizations, such as the network 'Red Peru', have also been involved in developing strategies to incorporate gender issues into local and regional participatory budgeting processes.

UNIFEM and other donors have supported local-level GRB in Peru. The Participatory Budget processes in two poor districts in

Lima (Villa El Salvador and Villa María del Triunfo) were analysed in 2005-2006. The project conducted analyses of women's situation in these districts in partnership with the local NGO DESCO. Based on the analysis of the situation of women in the districts, strategies and interventions were developed so that women's priorities could be addressed more effectively. The programme also trained staff in women's organisations and local government. As a result, the local government in Villa El Salvador allocated a share of the local budget to projects addressing gender priorities for the fiscal year 2008-2009. Another result of the project was a methodology to analyse public budgets from a gender perspective.

### GRB ANALYSIS OF THE EMPLOYMENT SECTOR

The employment sector was chosen as a focus of the GRB analysis. The key gender issues in the sector are lack of access to employment training, gender wage gaps, and women's lack of access to credit and labour rights.

The sector has addressed gender issues in employment training and attempted to enhance women's access to formal entrepreneurship. It has also provided periodic information on women's participation in the labour market, and conducted labour inspections in workplaces that have a high incidence of temporary employment or precarious labor condition. The sector has focused on particularly vulnerable groups of women, such as home workers and women that lead survival and micro enterprises.

Overall, women are considered as vulnerable groups that need assistance. Women are not explicitly considered in competitiveness, managerial development, and job-getting policies. Although some programmes have targeted the rural population, they have not paid adequate attention to rural women. There is no information provision in the sector on rural women and their enterprises, nor are rural women's

basic labour rights monitored in sectors such as the export-oriented agro-business sector. The labour rights of pregnant women are also not adequately enforced. The budget allocated to the Directorate of Labour Inspection is small. The 2009 budget has included labour inspections as a priority, but this does not explicitly incorporate gender issues.

Despite the sector's strategic role, its budget represents only 0.4% of the national budget. Aid allocated to this sector has increased from 5% to 10% between 2005 and 2008. Most of the sectoral programmes that respond to women's priorities are supported by donors, such as AECID and the EC.

### RECOMMENDATIONS

- The **capacities of MIMDES and MEF need to be strengthened** to systematically link national policies, including those on gender equality, with programmes and the budget. The ministries also have to be trained on developing gender-sensitive results indicators.
- A **gender-specific national budget classification code** should be developed.
- Evaluators from the MEF need to be provided with examples on how to **incorporate gender into the project appraisal format of the SNIP**. The proposal should provide evidence of the cost and benefits of integrating a gender perspective into public investments.
- Permanent **technical assistance needs to be provided to the National Gender Machinery**, and the **MIMDES** to monitor the gender implications of programmes included in the result-oriented budget. Gender focal points also need capacity building.
- **Advocacy** needs to be undertaken to include a **gender focal point** in the National Centre for Strategic Planning.



# RWANDA

Research by John Mutamba and Cyuma Mbayiha.

## COUNTRY POLICY FRAMEWORKS

Rwanda's medium and short-term development planning is guided by **Vision 2020** and the **Economic Development and Poverty Reduction Strategy (EDPRS)** 2008-2012. The EDPRS has three flagship programmes: sustainable growth for jobs and exports; integrated rural development programme to eradicate extreme poverty and harness the productive capacities of the poor; and good governance. The EDPRS incorporates a number of cross-cutting issues including gender, HIV/AIDS, the environment, social inclusion, and youth. The link between Rwanda's development strategy and the budgeting process is made through a medium-term expenditure framework (MTEF), designed to translate national priorities into medium-term financial envelopes.

At sector level, education, health, energy and agriculture have drawn up five-year **Sector Strategic Plans (SSPs)**. At local government level, all districts have elaborated five-year **district development plans (DDPs)** drawing on the EDPRS and the sector strategies in order to align national priorities to local needs. However, to date none of the DDPs have taken the gender perspective into consideration.

## COORDINATION MECHANISMS

**Joint consultation and dialogue mechanisms** have been put in place for the Government, donors, and civil society. Sector clusters that were established during the review of the previous Poverty Reduction Strategy Paper (PRSP) continue to function. The clusters provide a forum for Government, civil society, private sector and donors to discuss policy issues, modalities of implementation, funding, monitoring and evaluation. The clusters participate in the joint review process,

strategic planning, sector reviews, and budgeting process. A cluster on cross-cutting issues exists and is coordinated by the Ministry of Finance and Economic Planning (MINECOFIN) and co-chaired by DFID and UNIFEM. Some sector clusters have weak or no representation from gender advocates.

## EXTERNAL ASSISTANCE AND AID MANAGEMENT

Rwanda received USD 585 million as net official development assistance (ODA) in 2006. ODA accounted for approximately half of the government budget that year, and 24% of gross national income. Seventeen donors together provided 93% of the country's ODA in 2008. Programme-based approaches (i.e. DBS or sector-based support) represent 38% of all aid. The bulk of programme-based aid – USD 213 million out of a total of USD 297 million – is provided as direct budget support. The main donors in Rwanda are DFID, the European Commission (EC), the United States, and the World Bank.

The **European Commission (EC)** is the second major donor to Rwanda, providing USD 85 million of aid, of which 29% was general budget support (GBS) in 2007. The EC's support concentrates on poverty reduction and aid is focused on three focal areas of support: private sector development and investment (macro-economic and structural policies and reforms); social and human development (social sector policies, youth issues, and cultural development); and regional cooperation and integration. Gender is recognized as an important "cross-cutting" theme that has to be mainstreamed into all areas of development cooperation. However, the only gender-specific issue highlighted in the CSP 2008-2013 is the poor performance of girls in primary and secondary schools.

Plans are underway to integrate gender-disaggregated indicators (for instance, in health, education and employment) into the EC's Common Performance Assessment Framework (CPAF) with the purpose of tracking progress and impact of development programmes on gender equality.

**DFID** is the largest donor in Rwanda. Seventy percent of DFID's aid is DBS, 6% is allocated to sector-wide approaches (SWAPs) in education and health, and the remaining 24% to various basket funds and technical assistance grants. DFID addresses gender equity issues by supporting the Ministry for Gender and the Promotion of Women (MIGEPROF) and its partners to address the high levels of gender inequality and female poverty through policies and monitoring. DFID also supports the National Women's Council. However, according to researcher calculations, the funding for the gender equality components attracts a small share, only 2.1%, of DFID's total aid.

### **PLANNING AND BUDGETING PROCESS**

The budgeting process in Rwanda is coordinated and spearheaded by the MINECOFIN. The Secretary General of the MINECOFIN is the manager of the national budget. At operational level the director of the national budget is the lead technician during the design and implementation and evaluation of the national budget. The budgeting process is managed within a network of directors of planning in central-level sector ministries and the 30 districts.

**Joint sector consultations** take place once a year before sector review meetings, the objective of which is to develop consensus on the priorities, implementation status and resource allocations. These consultations are attended by lead sector ministries, donor agencies, district representatives, civil society organizations, and members of the private sector. The meetings inform the following year's budget and assess prog-

ress in implementing the previous year's targets and discuss the priorities and their financial implications for the following year. The sectors reviews involve consultations between representatives of Government, civil society organizations, private sector organizations and donor agencies. In most cases these debates are dominated by key donors and senior ministry officials.

The **role of CSOs in the budget process** and in GRB is limited. CSOs are constrained by lack of planning and budgeting skills as well as a lack of gender expertise. The MIGEPROF has limited human resources and is constrained in fulfilling its mandate as the lead agency in mainstreaming gender into budgets. Parliament, through its Economic Commission and the Rwandan Women Parliamentary Forum (FFRP), has a role in monitoring that the budget is gender-responsive. The FFRP has been involved in advocating for MINECOFIN to take up GRB.

### **GENDER RESPONSIVE BUDGETING**

Rwanda's first GRB initiative was supported by DFID and implemented from 2002 to 2004 as part of a larger gender mainstreaming programme within the MIGEPROF. The initiative was implemented in close collaboration with MINECOFIN.

At central level, five pilot ministries (education, agriculture and livestock, health, water and natural resources and local government and social affairs) were chosen as pilots, and officials of these ministries received training, followed by hands-on technical assistance. Each ministry was required to analyse the six largest expenditures in monetary terms, and develop a budget statement using a set format. A similar exercise was undertaken with officials from provinces. Civil society organizations also received GRB training, but did not undertake follow-up activities. The GRB initiative came to an end in 2004 when the

DFID-supported programme ended. An evaluation conducted in 2004 concluded that the initiative had minimal impact, apart from raising awareness on GRB.

MINECOFIN has recently (November 2008) launched a GRB programme in collaboration with UNIFEM. The programme aims to strengthen sector capacities in reporting, gender analysis, and data collection and monitoring. It has a functional core technical team of nine members chaired by the Budget Director. Senior officials from MINECOFIN, MIGEPROF, UNIFEM and development partners make up the membership of the Steering Committee. Four sectors-education, health, infrastructure and agriculture- will be targeted during the first phase before full implementation at central and local government level. MINECOFIN has also recently finalized gender budgeting guidelines, which will be used as a tool to ensure that resources are allocated in an equitable manner.

### **GRB ANALYSIS OF THE EDUCATION SECTOR**

The education sector was chosen as a focus of the GRB analysis. The sector has a sector-wide approach (SWAp). The main sector donors (DFID, ADB, The Netherlands, the World Bank and Belgian Cooperation) provide funds through GBS and SBS.

Despite gender parity in net enrolment at primary level, there are wide gaps in enrolment at secondary and tertiary levels. Girls have high drop-out rates, particularly in upper primary schools, and lower secondary schools; the gender gap in academic performance also remains a challenge. In terms of attainment, girls account for only 40% of those who succeed in primary school national examinations, and only 31.1% of those who succeed in examinations at lower secondary level.

The Ministry of Education aims to increase girls' participation in education, for instance

through a school campaign for girls' education, implemented by the Forum for African Women Educationalists in partnership with Protection of Children and Families with HIV/AIDS, UNICEF, DFID, and SIDA. One of the initiatives' interventions is constructing new schools with separate toilets for boys and girls.

As primary education receives almost half of the education budget, it is likely to benefit girls and boys more or less equally since there is parity in enrolment.

### **RECOMMENDATIONS**

- An **institutional framework** should be put in place to ensure more efficient **monitoring and coordination of GRB processes**.
- The public sector reforms and the Public Finance Management reform should be used as an entry point for GRB.
- **Capacities need to be built** within key institutions at national and local level through training and technical backstopping in areas of gender planning and budgeting.
- The **monitoring of progress by regularly reporting on and assessing results needs to be strengthened**. The Government needs to develop a system of providing coherent, comparable, timely sex-disaggregated data to monitor implementation of the National Gender Policy; data should also be disaggregated by other background variables.
- MINECOFIN in collaboration with MIGEPROF should **develop accountability mechanisms between Government and development partners** to ensure that budgeting and financing procedures are gender-responsive.

# TANZANIA

Research by Liisa Kytola.

## COUNTRY POLICY FRAMEWORKS

The **National Strategy for Growth and Reduction of Poverty (MKUKUTA)** provides the long-term framework for the development of Tanzania. The strategy is structured around three priority clusters: Cluster 1: Growth and Reduction of Income Poverty; Cluster 2: Improvement of quality of life and social well-being; and Cluster 3: Governance and accountability. Sector policies and strategies should be linked to the priorities of MKUKUTA, and their interventions and budgets should be geared towards achieving these.

The MKUKUTA integrates **gender issues in its priority areas and goals, as well as its monitoring framework**. The strategy provides a comprehensive analysis of both income and non-income poverty, which also makes explicit reference to gender, and mentions women's contribution to economy. The gender analysis under each of the strategy's goals is comprehensive, and gender-specific priority actions are also noted. Most of the eighty-four national-level MKUKUTA indicators are disaggregated to geographical, rural/urban, sex, and poverty quintiles. Some of the indicators are also gender-specific.

## COORDINATION MECHANISMS

The **19 donors** in Tanzania work to a **Joint Assistance Strategy (JAS)**, and also have a **dialogue structure**, the Development Partners Group (DPG), which is meant to be aligned with the corresponding government-led dialogue structure, i.e. that aligned to the Clusters of the MKUKUTA. The DPG structure comprises sub-groups focused on specific sectors or themes. These include a DPG Gender Equality (DPG Gender) which aims to support the implementation of national gender equality objectives. Each agency in the group

follows up on gender issues in assigned sectors and thematic areas, and then feeds these into the appropriate sector DPG group, which then feeds the issues into the government-led Cluster groups. The DPG Gender does not have direct representation in the main economic-decision making forums, such as the annual GBS review.

## EXTERNAL ASSISTANCE AND AID MANAGEMENT

A considerable proportion of the Tanzanian government budget-34%- is in the form of development aid. General budget support (GBS) has made up more than a third of the aid volume to Tanzania since the financial year 2002/03; currently it constitutes 34% of the budget. Fourteen donors provide aid through this modality. The education, health, agriculture, water and local governance sectors have sector-wide approaches (SWAPs). The main donors to Tanzania are the International Development Association (IDA), AfdF, United Kingdom, European Commission (EC), United States, Netherlands, Sweden, Denmark, Norway, and Global Fund, in descending order.

The **European Commission (EC)** provides roughly half of its development assistance as GBS. The key sectors of support are infrastructure, communications and transport, and trade and regional integration. The Country Strategy Paper (CSP), states that cross-cutting issues, like gender, should be mainstreamed into all of the EC's support. The CSP includes an analysis of Tanzania's gender equality situation and addresses gender to some extent in the description of core areas of EC support. The CSP also explicitly states that gender should be taken into account in

GBS, but no detail is given about how to do this. In terms of gender-equality funding, the EC has recently committed funds for the Ministry of Community Development, Gender and Children (MCDGC); previously gender projects were supported under EC HQ budget lines, notably NGO co-financing, sexual and reproductive health and poverty-related diseases. Gender is one of the issues monitored under the social sector variable tranches. The EC Delegation has lately taken some steps—such as organizing gender training for its staff—to enhance its engagement on gender issues.

GBS makes up around 36% of total **Netherlands'** development assistance to Tanzania. Gender is one of the priority areas in the Netherlands' new Tanzania Strategic Plan for 2008-2012, alongside health, local governance and the private sector. Most of the gender-related funding both to the Government and non-state actors is in the health sector. The Netherlands has a full-time gender adviser, who has no other thematic responsibilities.

## **PLANNING AND BUDGETING PROCESS**

**Performance budgeting** was introduced in Tanzania on a pilot basis in 1998/99 and then on a full-scale basis in 2000/2001. The medium-term budget framework covers all ministries and both the development and recurrent budget.

The **budget guidelines** have included a gender instruction since 1999, which instructs ministries, agencies and departments to 'Ensure that the allocation of resources addresses the National Strategy for Growth and Reduction of Poverty (NSGRP) as well as cross-cutting issues such as HIV and AIDS, gender and environmental conservation. There is no specific explanation, however, on how to design and prepare a gender-sensitive budget.

According to the Open Budget Index (OBI), the Government provides the public with **minimal information on the Central Government budget and financial activities**. OBI notes that the executive holds very limited consultations with members of the legislature as part of its process of determining budget priorities. Consultations with the public are also limited. For instance, the national Public Expenditure Review (PER) annual consultation, where some budget priorities are presented, involves limited participation from trade unions, CSOs and private sector, and does not provide a real opportunity to discuss and define sectoral priorities. Moreover, the review often comes late in the budget making process to have real impact on it.

The involvement of government **gender focal points (GFPs)** in the budgetary process is minimal; GFPs are often employed in administration, and lack the necessary skills and competencies in economic planning and budgeting. To address this, development partners and Government have discussed ways in which to upgrade and 'elevate' the role of GFPs, linking them more explicitly to the planning and budgeting process in ministries, departments and agencies (MDAs).

There is a plethora of **monitoring** instruments in the Tanzanian budgetary process. From 2007/08 government institutions also have to report in more detail on their performance against strategic plans and the MKUKUTA. Both the MKUKUTA and the donor dialogue structures undergo a set of reviews each year, such as the annual GBS review. Interviewees reported issues such as lack of coordination- and sharing of information- between the working groups responsible for different reviews. This also affects whether and at what stage in the process gender issues are raised or discussed. A challenge for gender issues is the limited ability of gen-

der actors to participate and influence the main decision-making dialogue structures, such as the annual GBS review.

### **GENDER RESPONSIVE BUDGETING**

GRB work was started in Tanzania in 1997 by Tanzania Gender Networking Programme (TGNP), in partnership with CSOs of the Feminist Activist Alliance (FemAct). The inception of GRB work more or less coincided with the introduction of the first MTEF and the move towards performance-based budgeting. GRB work has employed a wide range of approaches: capacity building, working to integrate gender into planning and budgeting instruments, research and policy analysis, awareness arising for CSOs, government agencies and parliamentarians, and dialogue with donors. Research has ranged from taxation policy to female-headed households, burden of home-based care in HIV/AIDS, to PER processes from a gender perspective. TGNP's work and lobbying also encouraged the Government to conduct the first-ever time use survey in Tanzania.

There are many levels of achievements of GRB work in Tanzania. TGNP has been particularly successful in raising awareness and acceptance of GRB both within Government and civil society. Other achievements are: a change in the relationship between the Government and CSOs; budget guidelines for the medium-term budget framework, which, since 1999, instruct MDAs to take gender into account in budget preparation; the Ministry of Water institutionalizing GRB into its work; and specific sectoral budget lines for gender activities or GRB training. The extensive awareness of GRB is, however, not always matched by its consistent implementation, due to skill gaps at different levels, mandate and ability of gender actors, and coordination between the different DP and government-led groups.

### **GRB ANALYSIS OF THE EDUCATION SECTOR**

The education sector was chosen as a focus of the GRB analysis. One of the goals of the MKUKUTA is equitable access to quality primary and secondary education for boys and girls, universal literacy among men and women, and the expansion of higher, technical and vocational education. The Education Sector Development Programme (2000) contained two sub-sector programmes, one in primary, and the other in secondary education. The objectives of the primary education programme were equal access to primary education for all, and high quality education. The secondary education programme aims to achieve greater access to secondary education and to tackle equity, retention, quality and management issues. One of the goals is to ensure 'equity of participation in underserved areas by geographical locations, gender, and income inequalities'.

The proportion of the national budget allocated to the education sector has increased from about 13 % in 2003/04 to 18.3 % in 2007/08. Support to the sector is channeled through GBS, SBS, and project financing, and the sector has a SWAP since early 2000. Limited information could be found for allocations and expenditures on gender-specific projects in primary education. It is evident, however, that measures for equity improvement are not provided on a widespread basis, and provide opportunities for a small minority of Tanzanian girls. In secondary education, activities related to 'equity improvement' are only allocated 3.5 % of the overall resources for the programme.

Universal strategies, such as the abolition of school fees at primary level, school feeding programmes, and the improvement of school facilities, have increased both girls' and boys' enrolment. Positive

changes have occurred in the enrolment rates of girls at primary level, and in transition rates from primary to secondary schools. In 2007, the net enrolment rates for males and females were roughly equal: 97.6% for males and 97.0% for females. Girls' transition rates from primary to secondary school have increased from 36.5 in 2005 to 65.2 in 2006, and for boys from 36.6% to 69.8% respectively. Drop out relating to pregnancy, however, is a major issue in Tanzania: at primary and secondary level, pregnancy accounts for 5.6 % and 8% of all dropouts respectively.

## RECOMMENDATIONS

- The **budget guidelines should have more detailed instructions about how sectors can in practice make their budgets gender-responsive.** Performance-based budgeting guides should also integrate GRB.
- The **MKUKUTA and sector reviews should consistently report sex-disaggregated data** for all of the sex-disaggregated indicators in the MKUKUTA Monitoring Masterplan.
- **Gender actors should advocate for sectoral gender issues to be raised by the active sectoral donors in sector groups.**
- **GBS PAF indicators**, which are renegotiated to some extent annually, **should include gender-sensitive indicators.**

# UGANDA

Research by Nite Tarzan.

## COUNTRY POLICY FRAMEWORKS

The **Poverty Eradication Action Plan (PEAP)** (2004/5-2007/8) (PEAP) is Uganda's Poverty Reduction Strategy Paper (PRSP) and forms the overall policy framework for national planning and resource allocations in the medium to long term. The PEAP identifies gender inequality as one of the challenges to poverty eradication, and urges sectors to integrate gender issues, as relevant, into their spending priorities. The PEAP expired in 2008 and will be replaced by a National Development Plan (NDP). The preparation of the NDP is not as participatory as the PEAP formulation. It is feared that the NDP process will not be building on the good gender mainstreaming practices achieved during the implementation of the PEAP.

The **Uganda Joint Assistance Strategy (UJAS)** (2005–2009) provides a framework for development partners' support to the implementation of the PEAP. The UJAS commits donors to a number of gender-specific activities. These include supporting the implementation of the revised Uganda Gender Policy and the plan of action on women, as well as financing a CSO basket fund to support CSOs that work on addressing gender inequity and other issues of vulnerability. While in principle the UJAS forms the basis for development partners' support to PEAP implementation, in practice development partners that provide direct budget support (DBS) use the **Poverty Reduction Support Credit (PRSC)**, a World Bank budget instrument as the basis for annual discussions with the Government. The tool links donor disbursements to the fulfillment of agreed actions derived from the PEAP. The fourth, fifth and sixth PRSCs make explicit commitments to gender, such as supporting the mainstreaming of gender and equity objectives into planning

and budgeting processes, strengthening women's entrepreneurship and trade, and supporting the implementation of gender-focused actions in the justice, law, and order sectors. The PRSC supported government measures to adopt gender and equity budgeting in 2004/05.

Donors that provide GBS and sector budget support (SBS) are currently in the process of preparing a **joint assessment framework (JAF) that will be aligned to the NDP**. The tool will replace the UJAS and the PRSC, which expire with the PEAP. It is envisaged that the JAF will have aggregate indicators and these may not be explicitly gender-sensitive.

## COORDINATION MECHANISMS

In addition to other donor coordination mechanisms, Uganda has a budget support group/donor economist group, and a gender coordination group.

The **Donor Coordination Group on Gender (DCG)** was established in 2001 as a coordination forum for development partners to promote gender equality and women's empowerment. The DCG consists of eighteen development partners and is open to representatives from bilateral and multilateral donor organizations and international NGOs. The DCG aims to mainstream gender into national development policies and programmes, the PEAP, the decentralization process, and SWAps. The group liaises with other donor coordination groups, such as the budget support group/donor economist group, to facilitate the inclusion of gender concerns in their agenda-setting processes.

## EXTERNAL ASSISTANCE AND AID MANAGEMENT

Uganda receives a substantial amount of aid: 30% of the 2008/09 budget. Less than



half of aid is provided as budget support. All the major donors (except USAID) provide their aid in a mix of direct budget support (DBS), SWAps, and project support. Most partners that provide DBS use the Poverty Reduction Support Credit (PRSC), a World Bank budget tool, as the basis for joint discussions with Government. The top ten donors include the World Bank/IDA (29%), United Kingdom (13%), EU (10%), USAID (8%), African Development Bank - ADB (5%), Netherlands (4%), Ireland (4%), Denmark (4%), and Germany (4%).

Half of **European Commission (EC)** aid to Uganda is in the form of DBS. The **EC** Country Strategy Paper (CSP) states that a systematic effort will be made to mainstream gender and other cross-cutting issues into all areas of cooperation. The CSP discusses women's participation in development and in decision-making in detail. Gender is also included amongst the CSP performance indicators in the education sector. However, gender-sensitive indicators are not monitored for the GBS variable tranche, and progress on gender issues therefore does not affect disbursements. The EC delegation also has a specific budget line for financing CSOs working on gender equality issues.

Half of **DFID** aid is in the form of DBS, and the rest is equally split between humanitarian assistance to north Uganda and technical assistance to governance. **DFID** does not have a country strategy, and has, to a limited extent, been using the UJAS (2005–009) in its policy dialogue with the Government. DFID has also been supporting the Gender and Equity Budgeting initiative in Uganda for more than three years through project aid.

### **PLANNING AND BUDGETING PROCESS**

The **National Budget Framework Paper (NBFP)** sets out how the Government intends to achieve its policy objectives through

the budget, providing a link between the Government's overall policies, the PEAP and the annual budget. The NBFP identifies preliminary revenue projections and expenditure allocations as the basis for the preparation of the detailed budget. The NBFP is mostly silent on gender issues.

The Ugandan budget is prepared according to an annual cycle and the process is coordinated by the Ministry of Finance, Planning and Economic Development (MoFPED). Sector working groups (SWGs) are the institutional framework for budget policy dialogue between line ministries, development partners, local governments, CSOs and the private sector. The budgeting process is consultative and participatory and involves cabinet, members of parliament, ministries and other government-funded institutions, local governments, CSOs, the private sector and funding /development partners. However, only the MoFPED takes part in the discussions in which budget priorities are defined and resources are allocated.

**Ugandan CSOs are active in the budget process.** Under the leadership of Uganda Debt Network (UDN), CSOs have formed a CSO budget advocacy initiative, which aims to increase citizen participation in budget processes. CSOs have also attempted to prepare alternative budgets, but due to financial and other constraints, the efforts have not been systematic. The MoFPED has also taken steps to make the budget more accessible and understandable to the public. It set up budget reference groups in 2008 to demystify the processes of policy and budget formulation. UDN is a member and chairs the reference group on budget estimates and approved reports. The group is composed of researchers and key actors from local government, private sector, and donor agencies. The group's mandate is to simplify the figures and make them easily understandable to the public.

## **GENDER RESPONSIVE BUDGETING**

GRB was initiated in Uganda in 1999 by a coalition of women's rights and advocacy groups and parliamentarians. Forum for Women in Democracy (FOWODE), a civil society organization, was a key player. The introduction of participatory and performance-based budgeting and the associated monitoring provided an entry point for GRB. FOWODE conducts research and annual gender budget analyses of the national budget and the budgets of the agriculture, health, education, water and sanitation, and justice, law, order, and security sectors. It also conducts advocacy and disseminates research and budget analysis findings through meetings with MPs and government officials from the MoFPED and sector ministries. FOWODE has also trained legislators, planners, and budget officers at the national, sector and local government levels on GRB. It also engages in the PEAP and SWAp processes.

The MoFPED started to work on GRB in 2003/04, by including gender and equity budgeting in the Budget Call Circular, instructing all sectoral accounting officers to show how sector funds will address gender issues. The MoFPED and the Ministry of Gender, Labour and Social Development (MoGLSD) have also developed guidelines to assist sectors prepare Budget Framework Paper (BFPs) that address gender and equity issues. As well as training a team of trainers from different ministries to provide technical backstopping support, MoPFED has also trained gender focal persons, planners and budget officers from the health, agriculture, education, justice, law, order and security and water and sanitation sectors, and select sector working groups. The MoFPED has also started to produce sex-disaggregated data for the health, agriculture, education, justice, law, order, and security and water and sanitation sectors.

Some of the key results of GRB are increased gender responsiveness of the PEAP, PRSC and health SWAp. FOWODE's work on the health SWAp resulted in the introduction of 'mama kits', which include items that are necessary for a safe delivery in health facilities or at home. The major challenge to GRB is related to its sustainability. The Government's GRB initiative is staffed by consultants, whose salaries are paid by DFID. This means that while Government has taken on GRB, it has not to-date directly committed any financial resources to the initiative.

## **GRB ANALYSIS OF THE EDUCATION SECTOR**

The education sector was chosen as a focus of the GRB analysis. The key education sector policy documents stress equitable access to education for girls and boys. While the objectives of the sector strategic plan do not make specific reference to gender, the indicators of progress are sex-disaggregated when appropriate. Examples of sector objectives are equitable access to basic education, increase in girls' retention and performance, protection of girls against child abuse, gender-sensitizing the school curricula and teacher training, and improving educational facilities.

A gender desk and a coordination mechanism have been set up within the Ministry of Education (MoES) to take forward some of these activities. The reporting on performance and spending plans in the sector includes sex-disaggregated data. It is difficult to establish the amount of money allocated exactly to implement gender-responsive programmes, projects or schemes because allocation is by sub-sector or by economic category.

Most of the gender gaps in education at primary level have been addressed, and MoES is currently moving on to address

gender concerns at secondary and vocational level. The education sector SWAp has made substantial gains towards gender equality: 92 % of schools in the country now have separate toilet facilities for boys and girls, the curriculum has been reviewed to remove gender stereotypes, and awareness-raising on gender has been undertaken amongst teachers.

## RECOMMENDATIONS

- As Uganda's PEAP is coming to an end in 2008/2009, key GRB players should **engage in the development of the new NDP**, in order to ensure that gender is effectively mainstreamed and that GBS is more gender-responsive.
- The DCG should ensure that the **JAF can be used to assess Government's performance against its gender commitments**. Progress made on gender equality and women's empowerment should be one of the agreed prior actions that have to be fulfilled in order for funds to be released.
- **GRB training should involve all members of the Sector Working Groups** with special emphasis on sector planners, budget officers, and gender focal points. Training for MoFPED budget officers who are responsible for vetting the BFPs should emphasize gender auditing.

- In collaboration with the MoFPED budget officers, the national gender group should conduct **gender audits of BFPs** to assess the impact of the GRB initiative.
- **CSOs should take advantage of the space provided by the MoFPED** to play a more proactive role in the budgetary process.

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For further information please visit the GRB website on [www.gender-budgets.org](http://www.gender-budgets.org) or email [gender.budgets@unifem.org](mailto:gender.budgets@unifem.org).