

# AUSTRALIAN INSTITUTE FOR SOCIAL RESEARCH

## **Budgeting for Change:** **Gender Budgets and Sexual and Reproductive Health**

John Spoehr  
Kate Barnett  
Rasika Ranasinghe  
Monica Costa

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## ACRONYMS

AMC	Advance Market Commitments
BPFA	Beijing Declaration and Platform for Action
CEDAW	Convention on the Elimination of Discrimination Against Women
CSO	Civil Society Organisation
CSW	Commission on the Status of Women
DAC -	Development Assistance Committee
DFID	Department for International Development
EC	European Commission
EU	European Union
GAD	Gender and Development
GBI	Gender Budget Initiative
GRB	Gender Responsive Budgeting
GBS	General Budget Support
GTT	Global Task Team
ICPD	International Conference on Population Development
IFFIm	International Finance Facility for Immunisation
MDG	Millenium Development Goal
MOU	Memorandum of Understanding
MTEF	Medium Term Economic (Expenditure) Framework
NAM	New Aid Modality
NGO	Non Government Organisation
OECD	Organisation for Economic Cooperation and Development
PAF	Performance Assessment Frameworks
PRSP	Poverty Reduction Strategy Plan
SRH	Sexual and Reproductive Health
SWAp	Sector-Wide Approach
UNDP	United National Development Programme
UNFPA	United Nations Population Fund
UNIFEM	United Nations Development Fund for Women
UNITAID	(previously) the International Drug Purchase Facility
WISTAT	Women's Indicators and Statistics Database

# 1 INTRODUCTION

There is growing recognition that results based budget initiatives provide an important vehicle for supporting the achievement of sexual and reproductive health (SRH) objectives. UNFPA has initiated work with countries and development partners (including CSOs) to advocate for improved budget processes that clearly identify priorities for gender equality and the facilitation of better SRH outcomes. This booklet is intended to share information on this work and provide user-friendly guidance that will support UNFPA colleagues and other stakeholders to take it further.

In 2005, UNFPA and the United Nations Development Fund for Women (UNIFEM) developed a partnership program with the aim of building internal capacity in UNFPA through its country support teams and country offices. Concurrently UNFPA has been working with numerous development partners to support the strengthening of national health planning and budgeting systems for improved sexual and reproductive health results. These related initiatives take place in the context of the changing aid environment and reflect UNFPA's commitment to support the principles of –

- national ownership,
- harmonization and alignment of priorities to national development commitments,
- results focused and enhanced mutual accountability, with the focus on domestic accountability.

This guide is structured into five sections -

- An Introduction which sets the context for this guide
- A summary of key points and messages for UNFPA country staff
- An overview of Gender Responsive Budgeting (GRB) in the changing aid environment
- A discussion of GRB in the wider context of Results Based Budgets
- An overview of approaches to increasing the effectiveness of GRB.

The Appendix section of the guide provides more detailed information relating to –

- I. Lessons about ensuring a gender focus across different stages of program development
- II. A checklist for understanding the context of GRB initiatives
- III. A gender-sensitive checklist for determining SRH needs
- IV. An analysis of gender relevant outcomes against the Principles of The Paris Declaration.

The guide also has 8 Case Studies which illustrate strategies that have been adopted in different countries, often with donor support and guidance, to implement gender responsive budgeting.

Case Study 1: Yemen's Health Reform Support Project & Rapid Results Approach

Case Study 2: GRB in Bangladesh: **the role of gender-focused budgetary and accountability processes**

Case Study 3: GRB in India – the importance of gender-focused structures

Case Study 4: Reducing maternal mortality in Mexico

Case Study 5: Increasing the Health Budget for Maternal Services in Indonesia – the role of CSOs

Case Study 6: Capacity building for GRB in Timor Leste

Case Study 7: GRB in Nepal - Utilising Frameworks and Gender Sensitive Indicators

Case Study 8: Using sex-disaggregated data to address teenage pregnancy in the Republic of Marshall Islands

## 2 KEY POINTS AND TAKE HOME MESSAGES FOR COUNTRY STAFF

### Section 3

- Within the context of a changing aid environment and ongoing efforts to achieve improved women's health and well-being, GRB is a critical tool that can link multiple objectives relating to reducing the interactive effect of poverty, disadvantage, ill-health and gender through effective aid provision.
- Gender responsive budgeting must be set against a rapidly changing aid and development environment, with countries driving efforts to improve the health and well-being of their populations. This is reinforced by the principles of *harmonisation*, increased *country ownership*, *alignment* of development partner funding with national priorities (one plan, one budget, one reporting) *mutual accountability and managing for results*.
- The changing aid and development (economic, human) environment systems bring both opportunities and challenges for gender equity (MDG3) and improved reproductive health outcomes (MDG5). Opportunities depend on gender equality being recognised as a core principle of national development frameworks while at the same time ensuring that sexual and reproductive is prioritised at all levels of the system.
- It is widely acknowledged that much more needs to be done in the changing aid and development environment to address fundamental gender-based issues while at the same time ensuring universal access to sexual and reproductive health services. Gender responsive budgeting (GRB) can be an important mechanism which provides the gender filter that has been largely missing and which has the potential to further embed sexual and reproductive health in national planning and budgetary processes.

### Section 4

- Budgeting in the context of international aid is about more than balancing revenue and expenditure – it is also designed to redress disadvantage and inequities, including those that have their origin in gender relations.
- Results based budgets in general, and gender responsive budgeting as an example, are ways to integrate or mainstream issues and entrench commitments to human rights, such as, the right to health and all of the rights identified in the *Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)*. This means that SRH and gender equality can be seen as interconnected and can be woven into the central policies, processes and structures of government.
- Gender and SRH responsive budget initiatives recognise that through the budgetary process, governments shape both gender and SRH outcomes through direct and indirect means and shed light on government's role in addressing inequality while responding to its international and national commitments.



- As the case studies illustrate, improving the gender sensitivity of government budgets requires multiple strategies, and these typically involve some or all of the following **critical success factors** –
  - ✓ Designing gender-sensitive **structures** (for example, Parliamentary Standing Committees or Departmental/Inter-Departmental Committees with a specific focus on gender equity).
  - ✓ Designing **processes** to ensure focus and mainstream gender issues (for example, budget related processes that require reporting against gender-sensitive indicators, including gender audits as part of the budget process).
  - ✓ **Building capacity** through training, both of civil service organisations and of government officials. Most of the Case Studies in this guide include this as a central strategy, and donors have played a critical role in supporting the development of GRB related skills and knowledge.
  - ✓ Involving **community service organisations** with gender expertise, with this being part of a broader process of **collaboration** between governments and CSOs.
  - ✓ Developing **gender-sensitive indicators** to measure progress and linking these to a gender audit process.
  
- Securing sufficient funding for reproductive health is challenging in much of the developing world. However, there are increasing opportunities given the renewed focus and commitments to scale-up efforts to achieve MDG5 by 2015. GRB can be an important tool in supporting those efforts because it enables a specific focus on gender, aligns well with the principles underpinning the changing aid environment, and provided gender-specific indicators are applied, can assist in the measurement of progress towards the achievement of MDG5.

## Section 5

- Non government organisations (NGOs) and civil society organisations (CSOs) represent a crucial player in the new aid environment and partnerships and collaboration between them and donor agencies maximise the different skills, knowledge and experience required to address gender inequity, particularly in relation to health and SRH.
  
- The development of GRB skills and capacity has two components, each linked to a particular group of stakeholders –
  - a. government officials and others responsible for budgetary and planning, who may not necessarily have the expertise required for gender mainstreaming, and integrating GRB into their policies and processes;
  - b. gender advocates and others with gender analysis capability who may not have specific budget-related expertise.
  
- Gender-sensitive indicators that can monitor progress towards achieving equity targets and the gender impact of resource allocations, are a critical component of GRB. Gender-related statistics help to highlight issues that are often overlooked in policy and program development, such as the significance of unpaid care work. However, there is a need for further development and application of such indicators.

- GRB initiatives can act as a catalyst for the development of gender sensitive indicators and for the designing of data collection to capture separately information about women and men.
- As an accompanying strategy to designing budget-related gender sensitive indicators, the redesigning of government agencies' administrative data (for example, health clinic attendances) to report in sex-disaggregated format also provides a gender mainstreaming outcome. This has the advantage of avoiding the need for costly and burdensome survey collections and supports mainstreaming of GRB and other gender-focused activities.

## 3 GENDER RESPONSIVE BUDGETING IN A CHANGING AID ENVIRONMENT

This section of the guide provides an overview of gender responsive budgeting (GRB) within the context of a changing aid environment, and with specific reference to women's health and well-being..

### 3.1 WHAT IS GENDER RESPONSIVE BUDGETING?

Gender responsive budgeting (GRB) initiatives are strategies that aim to highlight and equalise the differences between women and men in financial and other resources, decision-making power, service needs and responsibilities for care within the community and family (Sharp and Elson 2008: 1).

Many budgets are 'gender-blind' and GRB is designed to address this by applying '*a gender lens*' to budgets, linking the social with the economic and the political (Sharp & Vas Dev 2004: 1) Budgets are also often considered to be 'gender-neutral', with no specific focus on women or men. Instead, they are organised around expenditure and revenue and assume that their impact will not differ from one gender to another or from one group to another. Hence budgets generally fail to acknowledge that they impact differently on men and women as a result of distinct social roles, responsibilities and capabilities (Elson and Budlender 1998).

GRB can, and should, focus more specifically on other categories beyond gender, such as, race and ethnicity, caste, class and geography and in the context of poverty and disadvantage it is important that they do so (Stosky 2006, Budlender and Hewitt 2003; Budlender and Sharp 1998; Budlender 2002). Women are not a homogeneous group, and identifying gender as a 'cross-cutting issue' can lead to within and across group differences being overlooked. However, to provide this level of detail, there is a need to provide specific indicators to measure the outcomes of funding as they affect women and men, and specific groups of people within these broad gender categories.

It is important to note that GRB does not mean producing a separate budget for women-specific initiatives or dividing the budget equally between men and women. As with any equity-promoting initiative, it acknowledges that specific and additional allocations may be required to redress inequities and to more accurately target resources according to different needs. For example, while men and women may have similar needs with regards to influenza, women will have greater needs than men with regards to sexual and reproductive health (SRH).

The broad objective of adopting gender responsive budgeting (GRB) concepts and tools is to ensure that gender analysis is **mainstreamed** in national, sector and local budgets. Lessons learned over the past few decades in relation to efforts to achieve equity for particular groups, including women, highlight the importance of making funding, policy and program development a part of central decision making processes. Without this, equity-related initiatives operate in parallel to mainstream thinking and can more easily be overlooked. GRB centralises gender into public policy development and financing processes.

There is no single blueprint for GRB. It encompasses a range of possible strategies and processes designed to promote gender equality through government budgets (Budlender 2009: 4, 39). Furthermore, the need to tailor GRB to meet the budgetary requirements of individual countries means that no single approach to GRB is possible.

Significant gender-based health disparities are compounded by poverty but it is the additional burden experienced by women which requires intervention. This is especially evident in the context of HIV/AIDS which sees women as the key informal health care providers at home or in the community carrying a disproportionate load relative to men (OXFAM 2009). By influencing the budget to quantify its separate impact on women and men, GRB can play an important role in improving gender equality in health outcomes, including in the area of SRH.

GRB is a particularly important tool to inform planning, monitoring and evaluation including for gender equality outcomes in national development plans. As with all results based budget approaches (see Section 4.2 for discussion on these approaches) GRB is also designed to support the allocation of resources for specific purposes – for example to initiatives that address the underlying causes of poor SRH.

Gender responsive budgeting, with its focus on evidence-based resource allocation, effective targeting and use of resources can also be seen simply as ‘good budgeting’ (Stotsky 2007: 3).

Within the context of a changing aid environment and ongoing efforts to achieve improved health and well-being (see Section 3.2), GRB is a critical tool that can link multiple objectives relating to reducing the interactive effect of poverty, disadvantage, ill-health and gender through effective aid provision.

### 3.2 BACKGROUND: THE CHANGING AID ENVIRONMENT

Gender responsive budgeting must be set against a rapidly changing aid and development environment with countries driving efforts to improve the health and well-being of their populations. This is reinforced by the principles of *harmonisation*, increased *country ownership*, *alignment* of development partner funding with national priorities (one plan, one budget, one reporting) *mutual accountability and managing for results*<sup>1</sup>. (Refer to the box below which shows the five key principles of the Paris Declaration, and to *Appendix IV* which plots these principles against required gender-relevant outcomes.)

Over the last decade there has been growing realization that to support the sustainable reduction of poverty and improve the well-being of populations in low-income countries, there has to be a paradigm shift in thinking on donor practices, particularly to address the unpredictability of funding, lack of accountability and significant fragmentation of external aid. In this respect, there have been a number of global initiatives<sup>2</sup>, partnerships and greater country leadership all of which are contributing to address the numerous weaknesses in external aid practices although there are still many challenges which remain.

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<sup>1</sup> Paris Declaration, Key Principles

<sup>2</sup> The *Millennium Development Goals* (MDGs) (2000); *Monterrey Consensus of the International Conference for Financing Development* (2002); *The High Level Forum on Harmonisation* (2003); *The Paris Declaration on Aid Effectiveness* (2005); *The Accra Agenda for Action* (2008), *The 54th session of the Commission on the Status of Women* (CSW) (2010).

### Paris Declaration – Key Principles

- **Country Ownership** – aid recipient countries should take leadership over their development, improve their institutions, and address corruption.
- **Alignment** – Donors are supposed to base their support on partner countries’ priorities and use country systems.
- **Harmonisation** – Donors should coordinate their actions, simplify procedures and avoid duplication.
- **Managing for Results** – Development programs should produce and measure results.
- **Mutual Accountability** – Donors and aid recipient countries are accountable for development results.

These principles are overlapping and mutually reinforcing, and each needs a number of strategies to be implemented successfully (OECD 2009: 12).

#### 3.2.1 CHOICE OF AID MODALITY

A range of aid modalities are available to policy makers and practitioners in seeking to deliver effective aid outcomes (eg basket funding/pooling; sector budget support; and general budget support). Some of these are summarized in the box below.

#### Key modalities in the changing aid environment

**Budget support** is funding a donor lends or grants to a Ministry of Finance, and therefore gives a government greater discretion over the use of funding than aid for a specific project.

**Sector Support** is budget support lent or granted to a specific line ministry such as health. Similar to budget support, sector support gives ministries greater control over the prioritisation of funds than project aid.

A **SWAp** is an approach that brings together stakeholders in a particular sector such as health around a government led sector plan. Activities funded through a SWAp can be financed through sector support, a basket fund, project specific aid, or another source of funding.

A **Basket Fund** is an account where a number of donors “pool” funding for a development project or program. A basket fund can be used to fund a wide range of activities, from a specific project to a SWAp.

The question is not about choosing one aid modality over another. Rather, it is more about choosing the appropriate approach or mix of approaches that are relevant to the specific country or situation (OECD-DAC 2006: 19, 36). It might be appropriate to adopt a mix of aid modalities (including targeted project funding) in countries with national systems or where the commitment to sexual reproductive health (SRH) and/or gender equality is low (DSW 2008). For example, a 2002 UNFPA report states that because of tracking

challenges, country offices tended to use parallel funding mechanisms, which “... enabled better tracking of resources and outputs, and better reporting and monitoring of support for reproductive health”<sup>3</sup>

### 3.2.2 HARMONISING COUNTRY PRIORITIES: SECTOR-WIDE APPROACHES (SWAPS) IN THE HEALTH SECTOR

Program-based approaches (PBAs) including Sector Wide Approaches (SWAs) have been around since the mid-1990s and have been defined<sup>i</sup> as “... a way of engaging in development cooperation based on the principle of coordinated support for a locally owned programme of development such as a poverty reduction strategy, a national health sector plan or a regional HIV strategy”. In many ways, PBAs have been seen as “pioneers” to the more recent developments on aid harmonization and alignment<sup>ii</sup>. They have taken on a new momentum as a result of the changing aid environment and are characterized by the following features<sup>iii</sup>:

- ⇒ Leadership by the host country or organisation;
- ⇒ A single comprehensive programme, budget and Monitoring and Evaluation (M&E) framework;
- ⇒ A formalised process for donor co-ordination and harmonisation of donor procedures for reporting, budgeting, financial management and procurement;
- ⇒ Incremental efforts to increase the use of country systems for programme design, implementation, financial management, monitoring and evaluation.

#### Example of a Health SWAp: Mozambique

The Ministry of Health (reproductive health program), the United States Agency for International Development (USAID), and the United Nations Population Fund (UNFPA) formed a SWAp Reproductive Health Working Group to advocate for prioritising reproductive health in policies, guidelines, and documents including the national health sector strategic plan.

This group effectively persuaded SWAp leaders to include the *contraceptive prevalence rate* as an indicator in its monitoring and evaluation plan. While integrating language on family planning in SWAp policy documents has been successful, more work is needed to ensure that the national government translates these priorities into sufficient funding for reproductive health (Ortiz, Olson, McEuen and Dowling: 2008).

**Source: Taken from Dennis (2009)**

However, SWAs may not necessarily be the most appropriate choice of modality in some circumstances. For example, the UK Department for International Development (DFID) has made a decision to discontinue the health SWAp in Tanzania, instead providing support directly to the Ministry of Finance without earmarking funding for any particular purpose or sector. Such an approach might make sense where a donor feels that processes at the sector level are well developed and working well, and that the main constraints to further progress lie outside the sector (WHO 2007).

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<sup>3</sup> Executive Board of the United Nations Development Program and of the United Nations Population Fund, 2002

Some of the advantages of engaging in SWApS (and PRSPs) include the following -

- Increased visibility of reproductive health and gender issues in technical, policy and budgetary discussions.
- Greater attention to reproductive health issues in health sector planning, financing and annual reviews and performance appraisals.
- Opportunities to focus on the broader issues that underlie the achievement of reproductive health.
- Greater likelihood of sustainable provision for reproductive health 'commodities' (such as, contraceptives) (UNFPA 2005).

### 3.3 GENDER AND SEXUAL & REPRODUCTIVE HEALTH IN THE CONTEXT OF THE CHANGING AID AND DEVELOPMENT ENVIRONMENT

The changing aid and development (economic, human) environment systems bring both opportunities and challenges for gender equity (MDG3) and improved reproductive health outcomes (MDG5). Opportunities are dependent on gender equality being recognised as a core principle of national development frameworks while at the same time ensuring that sexual and reproductive is prioritised at all levels of the system.

It is widely acknowledged that much more needs to be done in the changing aid and development environment to address fundamental gender-based issues while at the same time ensuring universal access to sexual and reproductive health services. One of the biggest challenges is to translate the numerous global commitments to address gender and reproductive health into tangible actions that can produce positive results through strengthening the policy, budgetary and implementation processes at the country level. There is also the assumption that sufficient skills and capacity can be maximised to take this forward at the country-level.

Gender responsive budgeting (GRB) can be an important mechanism that provides the gender filter that has been largely missing and which has the potential to further embed sexual and reproductive health in national planning and budgetary processes. The more responsive national systems and processes are to gender equality, the more aid can support the implementation of gender-sensitive initiatives (UNIFEM 2009b). Integrating gender into these national processes can enhance the impact of aid because it addresses the interdependency between poverty and gender inequality.

A recent report by the OECD (2009) noted that progress with health is central to achieving the Millennium Development Goals and other international commitments, and that health can also generate aid-effectiveness lessons that translate to other sectors. The *Aid for Better Health* report identifies the main features of the health sector and the challenges that need to be addressed if satisfactory progress is to be made towards meeting the health MDGs. These involve –

- Building on efforts to address continuing but varying degrees of aid fragmentation across countries.
- The need to build on existing efforts towards alignment of aid with country priorities.
- Similarly, the need to continue to encourage country ownership, and to support the strengthening and use of country systems in aid processes.

- The need to increase the predictability and transparency of aid (OECD 2009: Foreword).

While noting progress being made towards making aid for health more effective, the report identifies boundaries of aid effectiveness in relation to achieving health outcomes.

*... we need to recognise that aid is the junior partner: the principal determinants of progress with health are domestic, including public policies and institutions, governance, levels of education and the absence of conflict.... it is more realistic to talk in terms of the contribution that aid-effectiveness measures make to health than to hope to be able to prove cause-and-effect relationships. The reasons are that many of the necessary data still being collected, it is intrinsically hard to measure the specific impact of particular measures, and health outcomes are influenced by many factors well beyond the health sector (OECD 2009:10).*

The Case Study from Yemen which follows illustrates the application of the *Rapid Results Approach* to provide more accurate targeting and monitoring of health outcomes for women and children.

### Case Study 1: Yemen

#### Case Study: Yemen's Health Reform Support Project & Rapid Results Approach

The Health Reform Support Project (HRSP) was launched in 2002 to, amongst other aims, increase access to health services for women and children. While the development objectives were apparent, the HRSP lacked clear indicators, inputs and implementation mechanisms. As such, following a poor mid-term review in 2005 and concerns raised by donors about Yemen's performance both in the HRSP and other projects, the Ministry of Health and Population (MOPHP) introduced the Rapid Results Approach (RRA).

The RRA was launched at a five-day workshop in 2006, attended by key stakeholders including the Minister himself. It contains both immediate actions (nine priority targets were set for the first 100 days) and long term objectives. Through the RRA, results and benchmarks for projects have been developed and access to information has improved, allowing the Ministry and donors to better understand the challenges faced. The Health Reform Support Project has also been restructured to take into account new ways of working. And, according to the World Bank, results are already emerging. After two RRA workshops, the project implementation rating improved from unsatisfactory to moderately satisfactory.

After four rounds of applying the RRA, nearly all planned activities were achieved and a two-year results framework had been developed to cover the remaining life of the project. Improvements in M&E are also apparent. Given the absence of an active project co-ordination committee, the RRA workshops served as an opportunity for co-ordination and exchange of information on project status. Each project team also developed two year targets with quarterly benchmarks and corresponding budgets. Progress towards these benchmarks, as well as expenditures, were then tracked at subsequent RRA workshops.

**Source: World Bank (2008) pp 67-68**

Presented in OECD (2009) *Aid for better health – what are we learning about what works, and what we still have to do?* An interim report from the Task Team on Health as a Tracer Sector, November 19<sup>th</sup> 2009, Development Co-operation Directorate, Development Assistance Committee, page 56, Box 10



### 3.3.1 CHALLENGES ASSOCIATED WITH THE PROVISION OF AID IN THE HEALTH SECTOR

There are particular challenges working in the health sector that need to be taken into account in considering broader aid effectiveness, and more specifically, the application of GRB principles. Recent research by the OECD (2009) notes that the increasing complexity of health-directed aid brings a range of challenges, but also opportunities for greater impact.

*The aid architecture for health has become more complex over recent years, adding resources, experience and momentum, while contributing to more challenges for country ownership, transparency and accountability.*

*The current health aid architecture offers both opportunities and challenges for aid effectiveness and development impact. New actors bring diversity in practice and needed funds to the sector. At the same time, to the extent that this complexity leads to fragmentation, new donors may increase transaction costs, strain institutional capacity in developing countries and increase duplication and overlap. As such, there is a case for increased harmonisation, co-ordination and alignment. (OECD 2009: 55-56).*

Aid to the health sector has seen a ‘proliferation of funding and delivery channels’ over the past 20 years, and while this has greatly increased the amount of funding provided, *fragmentation of aid* efforts is a particularly significant challenge in this sector (OECD 2009: 12).

One initiative designed to harmonise approaches involves creating a common funding platform for Health Systems Strengthening (HSS) and involves a collaboration between the GAVI Alliance, the Global Fund and the World Bank. Facilitated by the World Health Organisation, these agencies are working towards joint health funding to developed countries. This could include common assessment, common funding/disbursement, a commitment to better data, reporting and analysis, and joint performance monitoring.

#### *Why is harmonised funding so important?*

- It can reduce transaction costs for countries and accelerate progress towards MDGs.
- It can help to make the global health aid architecture more effective.
- It is an innovative approach to providing aid in the global financial crisis.
- It is focused on efficiency, value for money and alignment with country processes and plans. (OECD 2009:40).

A focus on harmonisation is also evident in UN reform generally, and through the *Delivery as One* pilot, aims to achieve – ‘... *one leader, one budget, one programme and one office.*’ OECD research has found early indicators of progress towards this outcome in relation to HIV at country level (OECD, 2009: 48).

Another challenge involves *inadequate monitoring of health related outcomes*, and as part of this challenge, underdeveloped indicators to support that monitoring. Initiatives such as the *International Health Partnership, IHP+ Results*, are designed to address this issue, but they are in early stages of development (OECD 2009:48).

The Task Team on Health as a Tracer Sector (OECD 2009) identifies the ‘core challenge’ as changing the behaviours and mind sets of many key players, including developing country partner governments, donors, global programs and civil society organisations.

*Some of these patterns are deep-seated and enduring, because they reflect powerful incentives, and political leadership is essential if they are to be shifted. ... Building stronger mutual accountability mechanisms in the context of partner country development strategies is central to reinforcing commitment (OECD 2009: 11).*

Such change requires an understanding of the importance of health in reducing poverty, and of how effective aid for this purpose can make the difference –

*... a sense of urgency about improving aid effectiveness for health is needed because (a) health is at the heart of the international poverty-reduction agenda through the MDGs and other commitments, (b) effective aid is an important (OECD 2009: 11).*

### 3.4 APPLYING GRB APPROACHES IN NATIONAL PROCESSES IN THE CONTEXT OF NEW AID MODALITIES

Research conducted by UNIFEM in ten countries (2009b) documented lessons learned in applying GRB tools and strategies, in the context of general budget support and SWAps. It found that GRB approaches were applicable to both aid and domestic resourcing, and identified measures that integrate a gender lens into the different stages of planning, budgeting, and monitoring and evaluation (M&E). Table 1 below presents their findings.

**Table 1: Measures in support of GRB in the context of new aid modalities**

Processes	Existing GRB efforts to influence national processes	Possible entry points for mainstreaming gender in aid management
<b>Planning National (Ownership)</b>	Efforts to incorporate women’s voices and gender analysis into National Development Strategies and reflect priorities of gender equality in both plans and implementation arrangements.	Donor country strategies reflect priorities of gender equality in work plans and implementation arrangements.  Participation of gender equality advocates in the formulation of these strategies.
<b>Budget Systems (Alignment, Managing for Results)</b>	Efforts to mainstream gender into budget reform and Public Finance Management Systems, such as, call circulars that require sectoral ministries to integrate a gender perspective in their budget submissions.  Attempts to provide necessary training and support (tools and guidelines) to sectors to enable them to respond to budget guidelines.	A gender perspective is integrated into donor-supported budget reform and Public Finance Management Systems technical assistance initiatives, for instance, through collaboration with GRB efforts.  Methodologies that track allocations towards gender equality in ODA are strengthened and effectively applied.

	Efforts to support the development of methodologies that track allocations towards gender equality (eg scoring systems, categorisation of allocations, reporting etc.)	
<b>Sectoral Planning and Budgeting (Ownership, Managing for Results)</b>	<p>Efforts to incorporate gender analysis: sectoral plans and programs 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.</p> <p>Efforts to monitor the extent of gender mainstreaming in overall sector programs.</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.</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 programs are monitored, including efforts to operationalize donor guidelines on gender mainstreaming.</p> <p>Investment in building the capacity of donor country delegation staff to integrate gender in country program strategies and instruments.</p> <p>Affirmative action measures introduced are reflected in national and aid Performance Assessment Framework indicators.</p>
<b>M&amp;E (Accountability, Managing for Results)</b>	<p>Development of indicators that monitor progress towards the achievement of gender equality, women’s priorities are integrated into NDS and sectoral Performance Assessment Frameworks.</p> <p>National monitoring mechanisms (eg reviews, evaluations) 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 organisations 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 and sectoral Performance Assessment Frameworks.</p> <p>Joint reviews explicitly integrate gender dimension, eg 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 civil society organisations to monitor budget allocations and expenditures.</p>

Processes	Existing GRB efforts to influence national processes	Possible entry points for mainstreaming gender in aid management
<b>Coordination Mechanisms and Organizational Positioning (Harmonization)</b>	<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 organisations.</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 (eg Joint Assistance Strategies, Basket Funds, joint reviews and evaluations) are inclusive of gender concerns and facilitate the participation of gender actors and civil society organisations.</p> <p>Role of GFPs within donor agencies in engaging in coordination mechanisms is strengthened.</p>

Source: UNIFEM (2009b) pages 5-7.

### 3.5 SUMMARY OF KEY POINTS AND MESSAGES

- Within the context of a changing aid environment and ongoing efforts to achieve improved health and well-being, GRB is a critical tool that can link multiple objectives relating to reducing the interactive effect of poverty, disadvantage, ill-health and gender through effective aid provision.
- Gender responsive budgeting must be set against a rapidly changing aid and development environment with countries driving efforts to improve the health and well-being of their populations. This is reinforced by the principles of *harmonisation*, increased *country ownership*, *alignment* of development partner funding with national priorities (one plan, one budget, one reporting) *mutual accountability and managing for results*.
- The changing aid and development (economic, human) environment systems bring both opportunities and challenges for gender equity (MDG3) and improved reproductive health outcomes (MDG5). Opportunities depend on gender equality being recognised as a core principle of national development frameworks while at the same time ensuring that sexual and reproductive is prioritised at all levels of the system.
- It is widely acknowledged that much more needs to be done in the changing aid and development environment to address fundamental gender-based issues while at the same time ensuring universal access to sexual and reproductive health services. Gender responsive budgeting (GRB) can be an important mechanism which provides the gender filter that has been largely missing and which has the potential to further embed sexual and reproductive health in national planning and budgetary processes.

## 4 GRB WITHIN THE CONTEXT OF RESULTS BASED BUDGETS

The budget can be seen as the most powerful policy tool in government because it provides the mechanism for translating policy and planning into action. Results based budgets are focused on budgetary processes, but can also support policy analysts to better understand the links between gender-based discrimination and poor SRH outcomes. Budgeting in the context of international aid is about more than balancing revenue and expenditure – it is also designed to redress disadvantage and inequities, including those that have their origin in gender relations (UNIFEM 2009b). This section provides an overview of results-based budgets generally, and the role GRB specifically in relation to sexual and reproductive health outcomes.

### 4.1 RESULTS BASED BUDGETS

Results based budgets in general, and gender responsive budgeting as an example, are ways to integrate or mainstream issues and entrench commitments to human rights, such as, the right to health and all of the rights identified in the *Convention on the Elimination of All Forms of Discrimination Against Women* (CEDAW). This means that SRH and gender equality can be seen as interconnected and can be woven into the central policies, processes and structures of government. Just as aid effectiveness commitments are designed to integrate donor funding and national development priorities, results based budgets can integrate gender equality and SRH into broader policy and resource allocation processes. Without this kind of budgetary mainstreaming, the goals of gender equality and improved SRH become marginalised from critical decision making and resource allocation processes, and any activities implemented to achieve this goal will be limited in their impact.

This approach to budgeting highlights that resources provide the means for translating policy into action for specific development objectives, and emphasizes that objectives cannot be achieved without *allocation of adequate resources*, and *expenditure* of those resources in the right places.

Even when policies exist, those stated commitments might not be acted on if commitments disappear at the point of implementation, if there is weaknesses in monitoring and reporting, or if there is a lack of political commitment - such as, when decision makers see attention to gender equity as being overly time consuming or deny its importance.

Results based budgets have the potential to create significant social change, however, they are also very political. Difficulties associated with the implementation of results based budgets reflect wider challenges associated with integrating equity, equality and human rights-based perspectives into budget processes and outcomes. It is important to recognize potential challenges and prepare advocacy and policy dialogue approaches to convince decision-makers about the benefits of undertaking results-based analysis and budgeting.

There are many different ways in which donors can provide support to results based budget initiatives. The experience in Bangladesh detailed below provides an example of a range of ways in which donors have supported progress on GRB by addressing the multiple critical success factors of training and capacity building, working in collaboration with the non government sector, linking GRB to national planning

initiatives and establishing processes which mainstream GRB and require accountability for gender and poverty specific outcomes achieved through government budget allocations.

## Case Study 2: Bangladesh

### Case study: GRB in Bangladesh: the role of gender-focused budgetary and accountability processes

The origins of gender responsive budgeting (GRB) work in Bangladesh can be traced to 2001. Prior to this, the Ministry of Health had piloted a gender disaggregated beneficiary assessment of the community health services, focussing on key aspects of the Essential Services Package but linked to donor appraisal, rather than on government processes.

The GRB initiative involved a baseline study of the government expenditure using a beneficiary assessment and an expenditure incidence analysis, published in *Who Gets What: A Gender Analysis of Public Expenditure of Bangladesh* (Evers and Siddique 2006). This study revealed how men and women benefited differently from public expenditures in the education, health, agriculture and other sectors.

The findings confirmed their interest in incorporating poverty and gender concerns into the budget. Following the introduction of MTBF in 2003, benefitting from significant international support, the government engaged in GRB in 2005. The government's first Poverty Reduction Strategy (*Unlocking the Potential: National Strategy for Accelerated Poverty Reduction* 2005) identified pro-poor and gender responsive budgetary processes for implementing women's empowerment and gender equality into national development. It included a series of gender impact criteria to be reflected in the MTBF.

In 2006 the Ministry of Finance produced amendments to the Budget Circular 1 which integrated guidelines on poverty and gender and aligned them with the objectives outlined in the *National Strategy for Accelerated Poverty Reduction* Section 3 of the Budget Circular required ministries to outline the impact of their strategies against gender and poverty objectives, while Section 4 required them to assess the impact of their activities on the outlined gender and poverty goals.

A further strategy has involved the development of a Framework to calculate the share of total expenditure benefitting both poor communities and women. This requires individual Ministries to quantify the number of people living in poverty and the number of women affected by the National Strategy, using a scale of 1 to 5.

Several donor agencies have assisted the Government of Bangladesh to progress GRB through capacity development initiatives. The Financial Management Reform Program (FMRP) funded by the UK Department For International Development (DFID) and Royal Netherlands Embassy involved gender budget training of all Ministries engaged in the MTBF. The Policy Leadership and Advocacy for Gender Equality - Phase II (PLAGE II) funded by the Canadian International Development Agency (CIDA) aims to strengthen partner ministries' gender analysis capacity to mainstream gender across their programs, and the capacity and position of the Ministry of Women and Children's Affairs' to lead gender mainstreaming.

Involvement of non government organisations in GRB has been strengthened through a series of sector-specific dialogues on GRB in 2006-07 and a national workshop with a group of NGOs that assessed the impact of government expenditure on men and women and the challenges to progressing GRB in key sectors, including health. The workshop was supported by UNIFEM Bangladesh and local organization Unnayan Shamannay.

Source: Sharp, Elson, Costa, Vas Dev, Mundkur 2009 – [www.unisanet.unisa.edu.au/genderbudgets](http://www.unisanet.unisa.edu.au/genderbudgets)

## 4.2 RESULTS-BASED AND GENDER RESPONSIVE BUDGETING IN PRACTICE

Budgets are essentially statements about what a government plans to spend (expenditures) and what income it hopes to collect (revenues) in accordance with its overall development goals.

Budgets have a crucial role to play in the planning and control of the economic activities of a country as well as in defining the boundaries of government's action (see Table 2 below). Gender and SRH responsive budget initiatives recognise that through the budgetary process, governments shape both gender and SRH outcomes through direct and indirect means and shed light on government's role in addressing inequality while responding to its international and national commitments (Budlender and Sharp 1998).

**Table 2: Budget functions**

<b>Economic</b>	An economic policy tool which can be discussed in terms of - (1) how the government, through the budget, provides public goods and services (eg. Health, defence); (2) how the budget redresses inequality of income and wealth among groups of people in the community; (3) how it promotes a certain level of employment, stability in prices, economic growth, environmental sustainability and external balance.
<b>Political</b>	Supported by elected representatives, monitors and approves government decisions on taxes, incurring debt and expenditure of public moneys.
<b>Legal</b>	Approved as a law by the legislature, the budget provides boundaries for the action of the government. Through the parliament, institutions and individual managers are accountable for their compliance with the budget appropriation.
<b>Managerial</b>	Guides public policy for government institutions by defining how much can be spent for what.

Source: Adapted from Foster and Fozzard (2000: 8) and Sharp and Budlender (1998: 31)

It is important to keep in mind that budgets exist at different levels, including national, sub-national and municipal and understanding the interaction between these levels is key to understanding how services that are delivered (or not), and by whom. Refer also to Appendix II which provides a checklist for analysing the budgetary context in which GRB initiatives occur.

Improving the gender and SRH sensitivity of budgets requires an understanding of budgetary processes and the points of intervention that enable budgetary policy to be influenced. This involves asking fundamental questions about the character of the budget such as: –

- ⇒ What does the budget involve (i.e. *contents*)?
- ⇒ How is it drafted, approved, implemented, and then monitored (i.e. *process*)?
- ⇒ When is it prepared, approved, implemented and monitored (i.e. *the budget cycle*)?

⇒ Who is involved in the different stages of a budget cycle (i.e. *actors*)?

The case studies reviewed for this guide have pursued multiple strategies to improve the gender sensitivity of government budgets. Generically, these typically involve some or all of the following –

- ⇒ Designing gender-sensitive structures (for example, Parliamentary Standing Committees or Departmental/InterDepartmental Committees with a specific focus on gender equity). Case Study 3 from India highlights the use of ‘Gender Budget Cells’.
- ⇒ Designing processes to ensure a focus on and mainstream gender issues (for example, budget related processes that require reporting against gender-sensitive indicators, including gender audits as part of the budget process). Case Study 3 illustrates this well.
- ⇒ Building capacity through training, both of civil service organisations and of government officials. Most of the Case Studies in this guide include this as a central strategy, and donors have played a critical role in supporting the development of GRB related skills and knowledge see Case Study 6.
- ⇒ Involving community service organisations with gender expertise, with this being part of a broader process of collaboration between governments and CSOs.
- ⇒ Developing gender-sensitive indicators to measure progress and linking these to a gender audit process - see Case Studies 7 and 8.

### Case Study 3: India

#### Case study: GRB in India – the importance of gender-focused structures

The five year planning process in India has provided the foundation for GRB. The Ninth Five Year Plan (1997-2002) established a Women’s Component Plan which directed central and state governments to allocate at least 30% of funds to women in relevant sectors. The Tenth Five Year Plan (2002-2007) linked the Women’s Component Plan with Gender Budgeting while the Eleventh Five Year Plan (2007-2012) strengthened the initiatives arising from both Plans. This Plan also established a unique structure – an **Advisory Committee of Feminist Economists** – which has since been institutionalised as an ongoing committee. In addition, the Plans have been informed by consultation with women’s organisations and UNIFEM sponsored research which has provided gender-based analyses of budgets.

Another important structural innovation has been the establishment of **Gender Budget Cells** in all Ministries (this was mandated in 2005). This has been accompanied by a process that requires Ministries and Departments to present Annual Reports and Performance and Outcome Budgets that specify budget allocations for women. In 2005-2006, a further gender mainstreaming process saw budget papers include for the first time a *Gender Budgeting Statement*. This process was found to require strengthening by enhancing data quality through sex-disaggregated information.

In 2007, these processes were augmented when the Ministry of Finance produced a *Charter for the Gender Budget Cells* in order to extend GRB beyond the budget statement while increasing the influence of Gender Budget Cells. The Charter requires the Cells to be comprised of middle to senior officials from Plan, Policy, Coordination, Budget and Accounts divisions within relevant Ministries, and to be headed by a high ranking official.

Revised guidelines issued in late 2007 require targets and indicators of outputs and outcomes to be disaggregated by sex, in the process extending GRB principles to the Performance and Outcome Budget.

Source: Sharp, Elson, Costa, Vas Dev, Mundkur 2009 – [www.unisanet.unisa.edu.au/genderbudgets](http://www.unisanet.unisa.edu.au/genderbudgets)



To improve SRH outcomes and promote gender equality a number of analytical questions can be used to clarify where change might be most beneficial. These could include:

- What are the prevailing SRH issues for men and women, boys and girls (in terms of vulnerability, access to services, engagement with services, etc.)?
- What are the commitments towards more gender sensitive SRH services and policies (existing international covenants, national laws, budget allocations etc)?
- What policies implemented impact, negatively or positively, on SRH rights and commitments?
- Is the commitment of meeting reproductive health costed (specified)?
- What resources can be re-allocated? What are the prerequisites for reallocation to take place?
- How has the government supported the sector (previous budgets and future budget commitments, including donor support and CSOs contribution)?
- Who can effectively influence (champions) to achieve better SRH outcomes ? What role can they play in any costing exercise?

Refer also to Appendix III which provides a checklist for determining SRH needs.

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#### 4.2.1 KEY STEPS IN RESULTS BASED BUDGETING EXERCISES FOR GENDER EQUALITY AND SRH

While there are many different ways that gender and SRH responsive budget initiatives can be designed and implemented, the five steps below are common features (Sharma 2009).

1. Describe the situation of women and men, girls and boys, who are served by a particular sector (for example SRH services).
2. Examine government policies and programs in the sector. This ensures that the combined gaps or areas of inequitable service provision are addressed for the groups identified in Step 1.
3. Analyse the budget to ensure that sufficient funds are allocated to effectively implement support policies and programs that can address the gaps identified above.
4. Monitor budget processes and expenditures to ensure that the allocated funds are appropriately spent and reach their intended beneficiaries (for example, to determine whether funding for health services reached women or men through clinics, hospitals and extension services).
5. Evaluate the outcomes by going back to the first step and re-examining the situation in order to ensure that the budget and its associated programmes have improved on what was initially described. Based on the outcomes of the evaluation, redesign the program as appropriate.

## 4.3 GENDER RESPONSIVE BUDGETING: AN AVENUE FOR BETTER SRH OUTCOMES

### 4.3.1 BACKGROUND

Good reproductive health enables couples and individuals to lead healthier, more productive lives, and in turn to make greater contributions to their household incomes and to national savings. The health benefits of these investments are well known, well documented and substantial.

It is estimated that ensuring access to voluntary family planning could reduce maternal deaths by almost 30 per cent. The World Bank estimates that ensuring skilled care in delivery and particularly access to emergency obstetric care would reduce maternal deaths by approximately 74 per cent. These are significant benefits. However, as striking as these numbers are, the personal, social, environmental and economic benefits of reproductive health services may be even more important.

These benefits are extremely important for human welfare and economic development. They include improvements in women's status and greater equality between women and men, slower population growth, as well as benefits at the individual, household and societal levels.

**Today the developing world loses an estimated \$15 billion in productivity every year because women and newborns die during pregnancy, delivery and after childbirth.**

Securing sufficient funding for reproductive health is challenging in much of the developing world. Donor assistance is essential and will remain so for the foreseeable future. This is widely recognized and since the year 2000, funding for overall health has practically doubled. Most of these funds have been earmarked for HIV, malaria and TB. At the same time, there has been a shift in funds from specific health services (such as family planning, reproductive health, or maternal health) and the health sector to broader general budget support.

Financial support for family planning has in fact declined dramatically over the last decade<sup>4</sup> while funding for maternal health has more or less stabilized. The drop in funding is particularly problematic given that the number of births, the number of women of reproductive age, and the desire to space births, have all substantially increased over the course of the last decade.

However, there are increasing opportunities given the renewed focus and commitments to scale-up efforts to achieve MDG5 by 2015. GRB can be an important tool in supporting those efforts because it enables a specific focus on gender, aligns well with the principles underpinning the changing aid environment, and

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<sup>4</sup>From \$653 million in 1997 to \$394 million in 2006 (CPD report 2009)

provided gender-specific indicators are applied, can assist in the measurement of progress towards the achievement of MDG5.

#### 4.3.2 GRB AND SRH

By influencing the budget and enhancing policy through quantifying budgetary impacts on women and men, GRB can play an important role in improving gender equality in health outcomes, including in the area of SRH as the box below illustrates.

*“Sexual and reproductive decision making is not carried out in a gender-neutral environment. Women and men make choices within the context of their homes and communities where gender roles, responsibilities, and status are defined. How women approach the health system and the response of the sector to users and the public are shaped by gender factors. The response of the health system to its own workers is also important as the sector is currently undergoing restructuring.”*

**Lauglo, M (1999)**

Gender experts in the non government sector can play a critical role in promoting gender equity and positive SRH outcomes. The case study below exemplifies this, depicting a project in Mexico that was designed to reduce maternal mortality rates. GRB played a key role in promoting a focus on gender, measuring the impact of interventions from a gender perspective and enhancing accountability for government spending and programs.

#### Case Study 4: Mexico

##### CASE STUDY: Reducing maternal mortality in Mexico

*Fundar* has been working with GRB since 2001. Its initial focus was on the analysis of anti-poverty programs from a gender perspective, with current emphasis on health issues and working directly with the Ministry of Health. In response to a lack of progress in reducing maternal mortality rates, the project **Reduce Maternal Mortality** was implemented in three states: Chiapas, Guerrero, Oaxaca, and at the Federal level. Strategies included:

- ⇒ Budgetary follow up of programs that offer maternal health care to unemployed people living in small communities in the southern states of Mexico –the population with the greatest risk.
- ⇒ The Ministry of Health has implemented several targeted programs including, (1) Basic Health Package (that has reproductive and infant health components); (2) PAC, Oportunidades, Seguro Popular (3) Specific efforts to reduce maternal mortality. eg: Arranque Parejo en la Vida (*Even Start in Life*)
- ⇒ Ensuring that safe motherhood policies find adequate reflection in the budget.
- ⇒ Monitoring and assessing delivery of services.
- ⇒ Increasing transparency and accountability of government and put priorities into perspective.
- ⇒ *Fundar* has also fostered alliances and coalitions with a variety of sectors, including NGOs, academics, legislators, and health officials.

[http://www.fundar.org.mx/secciones/publicaciones/pub\\_analisisyseguimiento.htm#5](http://www.fundar.org.mx/secciones/publicaciones/pub_analisisyseguimiento.htm#5)

Source: Yanez, V (2006)

### 4.3.3 INCREASING THE EFFECTIVENESS OF GRB IN THE NEW AID ENVIRONMENT

While GRB initiatives have been widely applied they are yet to realise their full potential. Some of the challenges to increasing the effectiveness of GRB in the new aid environment include:

- The need to understand the **role of gender inequality in poverty** and therefore, to mainstream gender equity in policy commitments like the *Paris Declaration* and in processes for allocating aid and measuring its impact.
- The lack of **sex disaggregated data** and inadequate **gender-specific information** to inform planning and to measure the impact of funding on a gender-specific basis.
- The failure to **involve women's/gender-focused organisations** in consultation and planning processes and to provide tailored support and capacity building to ensure their effective participation, and an accompanying failure to adequately resource women's/gender-focused organisations.
- There is a need to ensure that the necessary skills exist in order to leverage resources through the application of GRB. **Capacity building** has two targets – those responsible for budget development, implementation and monitoring but who lack skills in gender-sensitive budgeting – and those with gender knowledge in the NGO sector who lack budgetary skills and working links to central decision makers.
- The failure to allocate **specific and sufficient resources** that target structural gender inequality (Collinson *et al* 2008: 26-27; United Nations 2007: 20; Holvoet 2007: 9 - 11).

These issues are discussed in Section 5.

## 4.4 SUMMARY OF KEY POINTS AND MESSAGES

- Budgeting in the context of international aid is about more than balancing revenue and expenditure – it is also designed to redress disadvantage and inequities, including those that have their origin in gender relations (UNIFEM 2009b).
- Results based budgets in general, and gender responsive budgeting as an example, are ways to integrate or mainstream issues and entrench commitments to human rights, such as, the right to health and all of the rights identified in the *Convention on the Elimination of All Forms of Discrimination Against Women* (CEDAW). This means that SRH and gender equality can be seen as interconnected and can be woven into the central policies, processes and structures of government.
- Gender and SRH responsive budget initiatives recognise that through the budgetary process, governments shape both gender and SRH outcomes by direct and indirect means and shed light on government's role in addressing inequality while responding to its international and national commitments.

- As the case studies illustrate, improving the gender sensitivity of government budgets requires multiple strategies, and these typically involve some or all of the following **critical success factors** –
  - ⇒ Designing gender-sensitive **structures** (for example, Parliamentary Standing Committees or Departmental/Inter-Departmental Committees with a specific focus on gender equity).
  - ⇒ Designing **processes** to ensure a focus on and to mainstream gender issues (for example, budget related processes that require reporting against gender-sensitive indicators, including gender audits as part of the budget process).
  - ⇒ **Building capacity** through training, both of civil service organisations and of government officials. Most of the Case Studies in this guide include this as a central strategy, and donors have played a critical role in supporting the development of GRB related skills and knowledge.
  - ⇒ Involving **community service organisations** with gender expertise, with this being part of a broader process of **collaboration** between governments and CSOs.
  - ⇒ Developing **gender-sensitive indicators** to measure progress and linking these to a gender audit process.
  
- Securing sufficient funding for reproductive health is challenging in much of the developing world. However, there are increasing opportunities given the renewed focus and commitments to scale-up efforts to achieve MDG5 by 2015. GRB can be an important tool in supporting those efforts because it enables a specific focus on gender, aligns well with the principles underpinning the changing aid environment, and provided gender-specific indicators are applied, can assist in the measurement of progress towards the achievement of MDG5.

## 5 INCREASING THE EFFECTIVENESS OF GRB

This section overviews the different strategies and interventions needed to increase the effectiveness of GRB and to ensure its impact is sustainable. It includes a summary of key aspects of the budget process where improvement is warranted – statistics and indicators, decision making, expenditure, revenue and aid-related policy and provides strategies against each (see Table 3). It also includes a number of strategies (boxed) for UN staff to consider in enhancing the effectiveness of GRB, and examples of gender-specific health related indicators.

### 5.1 ACHIEVING SUSTAINABILITY IN GRB

While there has been considerable progress in applying GRB internationally over the last decade, it has proved challenging to sustain. Among the factors that influence sustainability are the following:

- Gender advocates need to strengthen their GRB-related skills to better understand the impact of budgets on men and women, boys and girls. Lobbying and advocacy skills are also crucial for the success of GRB initiatives as these are raising awareness of planning and finance players. Donors and multilateral agencies play an important role in supporting skills strengthening.
- Change takes time. Crucial for the success of GRB initiatives is fostering an enabling environment for change. One-off activities, such as workshops, cannot be sustained as stand-alone activities. Donor and international agencies' support to GRB initiatives needs to be long term.
- Flexibility and adaptability are crucial for the success of GRB initiatives, as there is no one model of implementing GRB work, and budget processes and procedures differ from country to country requiring tools and frameworks to be adjusted to the specific context.
- Technical and financial support, from donor and multilateral agencies, is central to enable groups engaged in GRB work to invest in gender-sensitive analysis and lobbying for change. It is important that this support includes advocates from both inside and outside of government.
- Analysis produced under GRB initiatives on the impact of budget allocations and measures on men and women, boys and girls needs to stimulate dialogue for change in budget decisions and processes. Donors and multilateral agencies can support this process by drawing on this research for development aid negotiations and planning (adapted from Budlender and Hewitt 2003).

Table 3 provides a framework for enhancing the effectiveness and sustainability of GRB outcomes plotted against the development of (sex-disaggregated) data and indicators, budget decision-making processes, expenditures, revenues, and aid-related processes (Sharp and Elson 2008: 2).

**Table 3: A framework for assessing the contributions of gender responsive budget initiatives:**

Area of improvement	Form of improvement
<p><b>Statistics and indicators</b></p>	<p><b>increased use and availability of sex-disaggregated data</b>                      Eg. Republic of the Marshall Islands (RMI) - In 2003 the statistics department gave the first presentation of census data in a sex-disaggregated form to senior public servants</p> <p><b>better indicators of budgetary outputs and outcomes</b>                      Eg. Samoa – In 2003 the government removed inappropriate output indicators for gender targeted expenditures from the budget documents</p>
<p><b>Budget decision-making processes</b></p>	<p><b>capacity building of elected representatives</b>                      Eg. Timor-Leste – women’s NGOs provided a briefing to the parliament on the gendered impacts of the budget ahead of the budget discussions in parliament</p> <p><b>strengthening the advocacy capacity of women’s NGOs on budget matters</b>                      Eg. Indonesia – in 2000 an international NGO provided training and resources for local NGOs to undertake GRB initiatives</p> <p><b>increasing the gender sensitivity of participatory budget processes</b>                      Eg. Peru – In the city of Villa El Salvador the GRB initiative led the participatory budgeting initiative to include gender equality as a key theme and introduced a gender assessment</p> <p><b>increased capacity of budgetary circulars to align government policies with the budget submissions of departments and agencies</b>                      Eg. Pakistan - Budget circulars and the MTEF approach are more gender responsive and budgets with policies are better aligned</p> <p><b>recognition of the contributions and costs of the unpaid care labour of women and girls</b>                      Eg. Peru – Research on the ‘glass of milk’ program, focused on delivering milk to improve the nutrition of young children. The program was designed to draw on community work and used significant amounts of women’s unpaid labour. It estimated that an expansion of the program would involve around 733,000 hours of women’s volunteer labour, which represented close to 20% of the government funding for the program.</p>
<p><b>Expenditure side of the budget</b></p>	<p><b>reporting on targeted allocations to women and girls</b>                      Eg. Indonesia - Its national budget allocates less than one percent of its total budget to the Ministry of Women’s Empowerment</p> <p><b>inclusion of equal employment opportunity principles in government contracts and its implementation in government purchaser and provider agreements</b>                      Eg. Ecuador - The municipality of Quito recommended that 30% of contracts for public works be attributed to women contractors</p> <p><b>improved reporting on the gender dimension of mainstream programs</b>                      Eg. Sweden – Its 2005 Budget Bill demonstrated that the loss of income due to parental leave or part-time work associated with children over ten years was SEK 304,000 for the mother compared to SEK 10,000 for the father. It observed that this loss would be reflected in their retirement income pensions.</p>

	<p><b>assessments of funding adequacy for achieving agreed objectives</b> Eg. South Africa – Civil society Women’s Budget Initiative costed the Violence Act</p> <p><b>tracking the disbursement of funds from the budget to their planned or expected use</b> Eg. Brazil - Women’s organisations tracked expenditure on health and violence against women finding low implementation and disbursement rates and limited social impacts. These women’s organisations advocated improvements in budget allocations and spending which was accepted by government.</p> <p><b>promotion of the importance of cross-agency collaboration and program delivery</b> Eg. RMI - gender budget pilot was developed as a cross-agency collaboration dealing with teenage pregnancy and involving health, education and internal affairs</p>
<b>Revenue side of the budget</b>	<p><b>redesign of personal income tax</b> Eg. United Kingdom – the government redesigned the tax credits for child care following an analysis by a civil-society group - the UK Women’s Budget Group. This change focused on paying the main carer rather than the main earner.</p> <p><b>redesign of personal income tax</b> Eg. Australia - The Dependant Spouse Rebate was abolished in 1993 (97% of the recipients being men) when Treasury, in the 1987 Women’s Budget Statement, identified that it was not necessarily supporting unpaid childcare providers, and that it was being paid at a higher rate than that of sole parent benefit.</p> <p><b>redesign of indirect taxes</b> Eg. South Africa - Civil society analysed indirect taxation and identified that taxes on necessities such as paraffin had an aggravated impact on women. Civil society estimated the loss of revenue for the government if paraffin was to be taxed at zero VAT arguing that this decision would benefit poor families specifically. Tax on paraffin was removed as a result.</p>
<b>Aid-related policy processes</b>	<p><b>highlighting gender issues in public expenditure reviews and poverty reduction strategies</b> Eg. Tanzania - Civil society contributed to Tanzania’s public expenditure review and the production of its Poverty Reduction Strategy.</p> <p><b>highlighting gender equality goals in aid funded projects</b> Eg. – Organisation for Economic Co-operation and Development’s (OECD) - Development Assistance Committee developed a gender equality rating system - gender equality policy marker – to rank its member’s bilateral support.</p> <p><b>incorporating gender into performance oriented budgetary reforms</b> Eg. – Asian Development Bank funded a pilot youth and gender sensitive budgeting project in Samoa with the aim of enhancing ongoing public expenditure reforms.</p>

Source: Sharp and Elson (2008), Sharp (2007)

### 5.1.1 STRENGTHENING CAPACITY THROUGH PARTNERSHIPS AND COLLABORATION

Non government organisations (NGOs) and civil society organisations (CSOs) represent a crucial player in the new aid environment and partnerships and collaboration between them and donor agencies maximise



the different skills, knowledge and experience required to address gender inequity, particularly in relation to health and SRH.

Pioneering GRB initiatives in Australia have demonstrated that government led initiatives benefit from significant external support and political pressure if they are to be sustainable (Sharp and Broomhill 1990, 2002). The engagement of CSOs with GRB initiatives has taken a diversity of forms including training and research. GRB initiatives led by civil society have encouraged democratic debate on budget processes and allocations and have the independence to question the budget including macroeconomic policy (Sharp and Broomhill 2002; UNIFEM 2008). CSOs' engagement in GRB initiatives improve government transparency and accountability for women's interests and needs (Budlender and Hewitt 2003; Budlender 2002b).

The Case Study below illustrates the important role of a CSO in Indonesia in reducing maternal mortality rates. It shows how a gender analysis of the budget highlighted that expenditure was not targeting maternal mortality as a specific issue, even though it was considered a high priority by the Health department.

### Case Study 5: Indonesia

#### Case Study: Reallocating and Increasing the Health Budget for Maternal Services in Indonesia – the role of CSOs

The government of Indonesia has pledged to reduce the maternal mortality rate. An analysis of outcomes by the Women Research Institute (WRI) at the provincial level highlighted that the policy commitment was not matched by appropriate budget allocations. Maternal mortality rates are high in the Indonesian province of South Lombok. The WRI identified possible avenues to reduce this using a GRB approach, using two key strategies:

- WRI assisted health officials to identify the *specific problems* that contribute to the high rates of maternal mortality in the Province. They included-
  - Poverty, which reduced accessibility to health services by the poorest (particularly women) in the community.
  - Cultural beliefs, which prevented women from eating protein during pregnancy and meant that they were the last to eat within the family
  - Poor health services in general
  - Limited availability of midwives and doctors in the community
- Conducted an assessment on the impact of health expenditure on men and women.

The following question was posed: *What has been done to reduce maternal mortality in this province?* The analysis of the expenditure highlighted the mismatch between the needs of women and budget allocations and demonstrated that to improve maternal services available for the communities, more resources needed to be allocated for salaries for midwives, purchase and maintenance of motorbikes for midwives, and mobile sterilization materials.

- ⇒ WRI advocated for a reallocation of resources within the Province budget, leading to significant increase in budget allocation for maternal health.
- ⇒ WRI's work has led to an increase of budget allocation to maternal services over a period of 3- 4 years, from 2% in to 4.7%. This increase was directed at expanding the number of midwives contracted, purchase and maintenance of motorbikes and mobile sterilization materials.

Gender analysis of the impact of spending is useful in identifying inconsistencies between policy priorities and expenditure, which leads to lack of progress in outcomes (in this case, reducing maternal mortality). In the case of South Lombok, a gender analysis of the budget highlighted that expenditure was not targeting maternal mortality as a specific issue, even though it was considered a high priority by the Health department.

Source: Sharp, Costa, Elson & Vas Dev (2010)

At the country level, one of the ways in which donors and partner countries are outlining their mutual commitments is through mechanisms to improve coordination and aid management - such as, Memoranda of Understanding (MoU). However PRSPs, MTEFs and annual budget processes are yet to be explored as avenues to strengthen the partner country and donor commitments (High level Forum on Health MDGs, 2007). These mechanisms provide crucial strategies to foster mutual accountability on gender equality commitments..

The performance assessment frameworks that underpin donor and country partner agreements, MoUs, can detail gender-sensitive indicators and actions. In Mozambique, for example, gender issues were discussed as part of the performance assessment frameworks and included gender-sensitive indicators (UNIFEM 2009b).

#### **Strategies:**

**Joint coordination mechanisms are inclusive of gender concerns and facilitate the participation of gender advocates and civil society in budgetary processes and decision making.**

**Partnerships between budget experts in government and gender experts provide the combined capacity needed to undertake GRB. Foster inclusive mechanisms for dialogue around planning, budget and aid agreements. National women's machinery should be involved in both development and monitoring of national development plans, budgets and aid assistance across all of its sections.**

Evidence from several countries in Africa indicates that NGOs were able to participate more in planning and decision making in regions that have embarked on the implementation of new aid modalities. However less has been achieved in terms of influence over budget process for the following reasons:

- a disconnect between planning and budgeting
- governments' failure to engage CSOs as equal partners and/or ignore their inputs through the planning and budgeting processes
- exclusion from negotiations between donors and government on aid agreements - such as funding conditions, spending limits (Budlender 2007).

Experience in Uganda highlights opportunities, as well as challenges, for the adoption of participatory approaches to budgeting and planning. In Uganda, sector-based working groups have been established to

involve stakeholders external to government. Each working group drafts a sector-specific budget framework paper, which includes a review of past performance. In addition gender contact points within sectors have been invited to suggest programs for the budget framework paper (Budlender 2009).

## 5.2 BUILDING CAPACITY THROUGH TARGETED SKILLS DEVELOPMENT

To take advantage of the opportunities that emerge from the changing aid architecture, new knowledge and skills are required, including skills in political analysis, engaging with institutions and management, budget processes (costing and financing issues), human resources development, national and sectoral planning and the role of parliament and civil society (Budlender 2007).

The development of GRB skills and capacity has two components, each linked to a particular group of stakeholders –

- c. government officials and others responsible for budgetary and planning, who may not necessarily have the expertise required for gender mainstreaming, and integrating GRB into their policies and processes;
- d. gender advocates and others with gender analysis capability regarding central policy analysis, management, budgeting, costing, financing, human resources development, and related decision making abilities (UNFPA: 2005).

The case study from Timor Leste illustrates how capacity building through training, the appointment of gender specialists and the establishment of a gender resource centre for decision makers has enhanced and supported GRB.

### Case Study 6: Timor Leste

#### Case Study: Capacity building for GRB in Timor Leste

The Timor Leste government has made considerable effort to connect the national planning process to the budgeting process. Gender equality and the empowerment of women are embedded in the National Development Plan 2002-2007 with gender mainstreaming identified as being integral to the national development strategy. The national women's machinery of government had argued that in order for gender commitments in the NDP to be reflected in the budget, funds would need to be earmarked for gender-specific initiatives and for capacity building to support their implementation. At that time this recommendation was not pursued.

However, the 2008 budget papers included a short Gender Statement which contained a commitment for an integrated, whole of government policy for women and the establishment of a gender approach to formulating the second National Development Plan and the 2009 budget. During the approval process of the 2009 budget, the National Parliament recommended that the government mainstream gender in the budget process and argued for the application of indicators to enable Parliament to scrutinise progress on gender-specific issues. In July 2009 the Parliament, led by the Parliament Women's Caucus, approved a resolution requiring gender mainstreaming in the budget.

Gender awareness training had previously been provided to senior staff in the Ministry of Finance and Planning to develop their skills in gender sensitive budgeting. With AusAID support, further GRB training was provided to gender focal points across Ministries and to planning and budget Directors in key Ministries. In late 2008, UNIFEM and UNDP provided training for members of parliament and for civil society organisations. At the local level, UNIFEM and UNCDF have supported further support, in particular, through training on GRB and planning for women elected for village councils, and awareness raising on the potential of this approach directed at village council representatives. The World Bank has also supported the government to improve gender mainstreaming in the budget process focusing on education in the health sector.

UNIFEM has recently supported the appointment of a national coordinator for GRB under the three year program *Supporting Gender Equality and Women's Rights in Nation Building of Timor-Leste*. A Gender Resource Centre was established in the Parliament with donor support and the guarantee that it would be integrated into the Parliament's core business. The Centre provides gender-related support to members of Parliament.

Costa, Sharp & Elson (2009) – [www.unisanet.unisa.edu.au/genderbudgets](http://www.unisanet.unisa.edu.au/genderbudgets)

#### Strategies:

**Build capacity through training and the appointment of gender specialists to key decision making structures and processes.**

**Develop skills within UNFPA for political analysis, institutional and management issues, budgeting, costing and financing issues, human resources development, government planning, budgeting and decision-making processes and the role of parliament and civil society (eg. mentoring, awareness-raising and training).**

### 5.3 IMPROVING AND WIDENING THE USE OF GENDER SENSITIVE INDICATORS AND DATA

Gender-sensitive indicators that can monitor progress towards achieving equity targets and the impact of resource allocations on women and men, and girls and boys, are a critical component of GRB. However, there is a need for further development and application of such indicators.

Gender-related statistics help to highlight issues that are often overlooked in policy and program development, such as the significance of unpaid care work (Budlender 2007). GRB initiatives can act as a catalyst for the development of gender sensitive indicators and for the designing of data collection to capture information about women and men separately. There is also scope for further disaggregation on the basis of income levels, education levels, health outcomes and so on.

As an accompanying strategy to designing budget-related gender sensitive indicators, the redesigning of government agencies' administrative data (for example, school enrolments, health clinic attendances) to report in sex-disaggregated format also provides a gender mainstreaming outcome (Budlender 2007: 22). Furthermore, appropriate design and analysis of these data avoids the need for costly and burdensome

survey collections and supports agencies in taking a gender-sensitive approach to monitoring their programs and policies.

The Case Study from Nepal illustrates the critical role that can be played by quantifying desired outcomes from budget decision making and measuring the degree to which they have been achieved. A key strategy of GRB in Nepal has been the use of scores and indicators with different weightings.

### Case Study 7: Nepal

#### Case Study: GRB in Nepal - Utilising Frameworks and Gender Sensitive Indicators in Budgetary Processes

Nepal's Tenth Plan – the Poverty Reduction Strategy Paper (2002-2007) identified gender budgeting as a tool for gender mainstreaming, and since then, GRB has gained momentum as part of the implementation of a range of budgetary reforms designed to strengthen the public financial system and the link between planning and budgeting.

GRB was also supported through research commissioned by UNIFEM and UNDP which developed an expenditure classification methodology to assess the gender impacts of budget spending. This grouped budget allocations into three classes – those directly benefitting women, indirectly benefitting women and gender neutral. In the 2007-08 financial year, a GRB Framework which built on this strategy was launched with the assistance of UNIFEM.

The Framework assigned a value to Ministry allocations, on a scale of 0-100 points according to the extent to which they fostered gender equality. Three categories of impact were identified – expenditures directly benefitting women (scoring 50-100 points), indirectly benefitting women (scoring 20-50 points) and those with a neutral impact on women (scoring below 20).

In addition, five indicators, each carrying a weighting of 20% and requiring a gender sensitivity score of between 1 and 20 for each program were used to calculate the proportion of expenditures in each of these five categories:

- Capacity building of women
- Women's participation in planning and implementation programs
- Share of benefits for women
- Increase in employment and income generation opportunities for women
- Decrease in women's workload and time use.

By quantifying outcomes in this way, it was possible to determine that the 2007/08 Nepalese budget had 11.3% of its expenditure as directly benefitting women, a further 33.2% providing indirect benefit to women and the remaining 55.5% as gender neutral.

The measurement focus associated with GRB in Nepal has been supported not only by the research that has informed the design of the Framework, but by ongoing collaboration with CSOs and the appointment of a government GRB expert and a permanent GRB committee within the Ministry of Finance.

**Sharp, Elson, Costa & Vas Dev (2009)**

Exemplifying the outcomes that are possible from the application of sex-disaggregated data, a pilot Asian Development Bank funded GRB initiative in the Republic of Marshall Islands (RMI) resulted in the first

presentation of sex-disaggregated census data to senior public servants, and the production of new sex-disaggregated data by NGOs. As a result the statistics department has made sex-disaggregated data, including census and agency data, available through its website and has included gender breakdowns in new surveys (Sharp and Budlender 2008). Further details are provided in the case study below.

### Case Study 8: Marshall Islands

#### Case Study: Using sex-disaggregated data to address teenage pregnancy in the Republic of Marshall Islands

A pilot GRB project was initiated in RMI in 2002/2003 with the support of Asian Development Bank. Technical assistance to government and NGOs was provided – including training workshops on tools of analysis and strategies for engaging with the budget decision making processes and a mentoring program was developed in Australia to engage government and NGOs.

The gender budget pilot focused on a single issue - teenage pregnancy - around which it sought to develop a gender budget analysis and a process for changing resource allocations. The key players involved in the project developed a strategy for involving the ministries and NGOs in a GRB exercise specific to teen pregnancy.

Barriers included lack of a well resourced women's machinery of government, poor budgetary institutions and continued financial crises. In particular the implementation of a Public Expenditure Management system and planning frameworks encountered problems such as a lack of available budget documentation, the use of traditional line budgeting which lacked information on the programs and services provided, the use of 'special accounts' which resulted in a failure to provide details of a large proportion of agency funds in the budget and poorly understood planning and budgeting process in government and civil society. The pilot's outcomes included the following -

- Change in resource allocations as a result of the gender budget analysis of teenage pregnancy and a coalition of government agencies and NGO representatives interested in bringing about change.
- A cross-ministry budget proposal was discussed with the Chief Secretary's Office in the lead-up to the budget
- Strengthening of the capacity of civil society in particular, *Women United in the Marshall Islands* (WUTMI).
- The process of each ministry mapping their budgets for programs that impacted on teenage pregnancy led to one ministry reallocating donor funding to support the health education of adolescents in ways that included teenage pregnancy issues.

The Economic Policy Planning and Statistics Office of the RMI has maintained that, while GRB has not been directly progressed, the transition to performance budgeting has put an emphasis on producing gender disaggregated data. Furthermore, there is more awareness about budgeting generally, particularly among NGOs.

Source: Sharp, Vas Dev, Elson and Costa (2009)

**Strategy: Identify reliable data sources of gender-relevant data that enable gender-sensitive target setting and measure the impact of budgetary expenditure, and support its collection, analysis and publication.**

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### 5.3.1 THE IMPORTANCE OF GENDER-SENSITIVE HEALTH-RELATED INDICATORS

Indicators should reflect the impact of policies and budgets on the lives of men and women, and in particular, in relation to unpaid care work (Sharp 2003). For example, in the health sector it is important to monitor the time and money costs placed on carers in the home, typically women and girls, as a result of cost-cutting measures, or the time spent, and cost involved, in travelling to health services. Unpaid care work is mainly undertaken by women and includes bearing, caring for and rearing children, and other members of the family and community, as well as caring for those who are ill.

There are many ways in which unpaid care work contributes to government budgets. For example, when governments scale down their public budgets for health services it is the family, in particular women and girls, who bear the cost of this cut by caring for the ill at home. The need for care is aggravated in the context of HIV/AIDS or other similar epidemics. To respond to the strain of HIV/AIDS on health services some countries are adopting a home-based care system which engages voluntary or low-paid workers in providing care assistance at home.

Tanzania provides a good example of the costs borne by women and girls in this service model. It has been estimated that if all AIDS patients were treated in public health facilities and provided with adequate drugs, half of the public health budget would have to be allocated to health services (UNIFEM 2006). A study in the village of Kagabiro in Tanzania showed that in a household with an AIDS patient, 29% of household work was dedicated to AIDS-related activities. Moreover 90% of care was provided within the family. It estimated that in two-thirds of these households, two women were dedicated to caring for the ill and on average the total loss of labour to households was 43%. In addition most women and girls who do this unpaid care work receive no training, or required materials - eg gloves, medication, food (UNAIDS and UNIFEM 2004: 1-2).

**Strategy: In the health sector, output/results measures and indicators need to consider the analytical issues that surround the care economy (example, family support network to HIV/AIDS positive).**

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### 5.3.2 EXAMPLES OF GENDER SENSITIVE HEALTH RELATED INDICATORS

Examples of gender-sensitive indicators that can be applied to monitor health outcomes on a gender basis include the following:

- ✓ number and proportion of men/women accessing the specific health services
- ✓ number and proportion of boys /girls accessing specific health services
- ✓ length of time men/women wait for access to services
- ✓ number of health service providers available
- ✓ number of health clinics prepared to assist birth (including stay overnights)
- ✓ number of female/male doctors/nurses/birth attendants
- ✓ number of men/women involved in health awareness
- ✓ access to clean water and sanitation (adapted from Holvoet 2006: 39).

UNFPA and WHO have shortlisted a group of 17 general indicators which can be used as a starting point for thinking about SRH specific indicators. These are provided in the box below.

### Reproductive health indicators

UNFPA and WHO have shortlisted 17 indicators for global monitoring these include:

1. **Total fertility rate.** Total number of children a woman would have by the end of her reproductive period if she experienced the currently prevailing age-specific fertility rates throughout her childbearing life.
2. **Contraceptive prevalence.** Percentage of women of reproductive age (15–49) who are using (or whose partner is using) a contraceptive method at a particular point in time.
3. **Maternal mortality ratio.** The number of maternal deaths per 100 000 live births.
4. **Percentage of women attended at least once during pregnancy by skilled health personnel for reasons relating to pregnancy.** Percentage of women attended at least once during pregnancy, by skilled health personnel (excluding trained or untrained traditional birth attendants) for reasons relating to pregnancy.
5. **Percentage of births attended by skilled health personnel.** Percentage of births attended by skilled health personnel (excluding trained and untrained traditional birth attendants).
6. **Number of facilities with functioning basic essential obstetric care per 500 000 population.** Number of facilities with functioning basic essential obstetric care per 500 000 population.
7. **Number of facilities with functioning comprehensive essential obstetric care per 500 000 population.** Number of facilities with functioning comprehensive essential obstetric care per 500 000 population.
8. **Perinatal mortality rate.** Number of perinatal deaths per 1000 total births.
9. **Percentage of live births of low birth weight.** Percentage of live births that weigh less than 2500 g.
10. **Positive syphilis serology prevalence in pregnant women attending for antenatal care.** Percentage of pregnant women (15–24) attending antenatal care clinics, whose blood has been screened for syphilis, with positive serology for syphilis.
11. **Percentage of women of reproductive age screened for haemoglobin levels who are anaemic.** Percentage of women of reproductive age (15–49) screened for haemoglobin levels with levels below 110 g/l for pregnant women, and below 120 g/l for non-pregnant women.
12. **Percentage of obstetric and gynaecological admissions owing to abortion.** Percentage of all cases admitted to service delivery points, providing in-patient obstetric and gynaecological services, which are due to abortion (spontaneous and induced, but excluding planned termination of pregnancy).
13. **Reported prevalence of women with female genital mutilation (FGM).** Percentage of woman interviewed in a community survey, reporting themselves to have undergone FGM.



**14. Percentage of women of reproductive age at risk of pregnancy who report trying for a pregnancy for two years or more.** Percentage of women of reproductive age (15–49) at risk of pregnancy (not pregnant, sexually active, non-contracepting and non-lactating) who report trying for a pregnancy for two years or more.

**15. Reported incidence of urethritis in men.** Percentage of men aged 15–49 interviewed in a community survey reporting episodes of urethritis in the last 12 months.

**16. HIV prevalence among pregnant women.** Percentage of pregnant women aged 15–24 attending antenatal clinics, whose blood has been screened for HIV, who are seropositive for HIV.

**17. Knowledge of HIV-related prevention practices.** Percentage of all respondents who correctly identify all three major ways of preventing the sexual transmission of HIV and who reject three major misconceptions about HIV transmission or prevention.

Source: WHO/UNFPA (2003)

## 5.4 SUMMARY OF KEY POINTS AND MESSAGES

- Non government organisations (NGOs) and civil society organisations (CSOs) represent a crucial player in the new aid environment and partnerships and collaboration between them and donor agencies maximise the different skills, knowledge and experience required to address gender inequity, particularly in relation to health and SRH.
- The development of GRB skills and capacity has two components, each linked to a particular group of stakeholders –
  - a. government officials and others responsible for budgetary and planning, who may not necessarily have the expertise required for gender mainstreaming, and integrating GRB into their policies and processes;
  - b. gender advocates and others with gender analysis capability who may not have specific budgetary expertise.
- Gender-sensitive indicators that can monitor progress towards achieving equity targets and the gender impact of resource allocations, are a critical component of GRB. Gender-related statistics help to highlight issues that are often overlooked in policy and program development, such as the significance of unpaid care work. However, there is a need for further development and application of such indicators.
- GRB initiatives can act as a catalyst for the development of gender sensitive indicators and for the designing of data collection to capture separately information about women and men.
- As an accompanying strategy to designing budget-related gender sensitive indicators, the redesigning of government agencies' administrative data (for example, health clinic attendances) to report in sex-disaggregated format also provides a gender mainstreaming outcome. This has the advantage of avoiding the need for costly and burdensome survey collections and supports mainstreaming of GRB and other gender-focused activities.

## 6 APPENDIX I: LESSONS ABOUT ENSURING A GENDER FOCUS ACROSS THE STAGES OF PROGRAM DEVELOPMENT

While national planning processes often devote attention to gender issues in planning and analysis stages, less attention is paid to program development, implementation and evaluation. Hence, it is particularly important to monitor the progress of these latter stages. The checklist which follows identifies lessons across the different stages of program development, implementation and evaluation.

### Planning lessons

- ⇒ Prioritise family planning and SRH in strategy documents such as PRSs and sectoral plans, ensure that these items are budgeted, include relevant indicators, and transparently monitor progress toward achieving goals.
- ⇒ Create an enabling environment for CSOs and other non-government stakeholders to meaningfully influence the budgetary process.
- ⇒ Conduct a gender analysis of the health (SRH) sector using government sources, independent research, beneficiary assessments, inputs from civil society and determine key gender gaps and priority areas for intervention.
- ⇒ Articulate clear objectives with measurable targets that are realistic in view of the strategy/plan timeframe.
- ⇒ Identify ministries or government agencies that need to play a role in order to ensure the achievement of those targets.
- ⇒ Ensure the inclusion of identified objectives in health sector strategies and annual plans.

### Programming lessons

- ⇒ Identify the ongoing government programs that are related to SRH at ministry/department level (ministry of health, women's affairs), that can be supported and the targets they seek to meet.
- ⇒ Identify existing programs that are in place that contribute to achieving targets.
- ⇒ Identify adjustments to existing programs in order to better respond to women (through the use of evaluation and gender audits as the basis for determining these adjustments).
- ⇒ Determine cost implications of adjustments.
- ⇒ Identify new programs that are needed to achieve identified targets.
- ⇒ Cost these programs and prepare the total budget with annual breakdown.

### Budgeting lessons

- ⇒ Ensure that annual budgets and midterm expenditure frameworks (MTEF) (3-year budget framework) of sector ministries (health, women's affairs etc) reflect costs.
- ⇒ Identify entry points for UNFPA, CSOs and other stakeholders.

## Monitoring lessons

- ⇒ Identify measurable indicators at the output (program) and outcome (impact) levels that are time-bound (what is to be achieved in each year of the program).
- ⇒ Ensure the inclusion of key indicators in sector Performance assessment frameworks (PAF).
- ⇒ Advocate for the inclusion of selected indicators in Performance assessment frameworks (PAF) of national strategy.
- ⇒ Provide funding and assistance to collect baseline data.
- ⇒ Review program design and budgets based on the status of indicators.

## 7 APPENDIX II: CHECKLIST FOR UNDERSTANDING THE BUDGETARY CONTEXT FOR GRB INITIATIVES

In order to identify ways in which to support GRB initiatives it is necessary to learn about the particular budget, planning and aid management institutional arrangements and processes in the country concerned. It is also necessary to learn about the GRB initiative, the challenges, achievements and players engaged. This can involve asking the following key questions:

- What are the procedures for budget formulation, execution and monitoring and evaluation? In specific, what are the procedures in the health department/ministry?
- Have there been recent attempts to make the budget more gender sensitive? Have there been any other attempts to improve the budget systems and procedures?
- Which macroeconomic models were adopted to frame the budget?
- Which planning and policy papers and processes define the national priorities that receive allocations? What are the key policy and planning documents that support decision making in the health sector? How do development aid procedures and documents link with the budget processes?
- What constraints – eg donor conditions of funding – does the government consider in formulating the budget?
- How and when is the budget presented? How are allocations organised? Is there a gender statement? Does the budget contain information about the previous year's performance in terms of money and delivery? Does it show planned expenditure for longer than one year? Does it show the contribution of donors?
- What is the role of finance and planning departments in the budget process? In the Ministry of Health who is engaged with planning and budget processes?
- How much expenditure is allocated to health and in particular SRH? How much of government expenditure is allocated for servicing debt? Are there any cost recovery strategies implemented in the health sector (eg user fees)?
- What are the roles and powers of the legislature in budget formulation and oversight? How effective are these?
- Who audits the budget? How do donors assess performance?
- What is the role of sub-national governments in raising revenue and deciding on expenditure allocations? What is their role in the health sector?

- Are there gender advocates within the government (eg gender focal points) and how influential are they? Specifically, who are the gender advocates within the health department? Are there mechanisms to foster collaboration among the international community around the implementation of gender-sensitive policy, planning and budgeting?
- Are there civil society groups engaged in budget work? Have gender issues been raised as part of the budget process? Who are the CSOs that have been vocal in planning and budgeting processes in the health sector?
- Are there other international agencies working in supporting GRB work in-country and what can be learned from their experience? Who are the other international agencies supporting the health, and SRH sectors?

When posing these questions it is important to consult with several key stakeholders in the country so as to get different perspectives on these issues. In addition it is also useful to get an understanding about the way all these processes should happen and how they actually happen (adopted from Budlender and Hewitt, 2003).

## 8 APPENDIX III: GENDER-SENSITIVE CHECKLIST FOR DETERMINING SRH NEEDS

It is widely acknowledged that there are significant differences in men's and women's health needs and outcomes (WHO 1998; Greene 1998; Schuler 1999). This is particularly evident in relation to sexual and reproductive health, where women are considerably more vulnerable. The following check-list can assist in this process (Lauglo 1999).

### *Policy environment*

- ✓ What is the rationale for the provision of SRH services?
- ✓ Is there an explicit statement of commitment to gender equality?
- ✓ What are the legal and/or regulatory barriers which would affect gender and health?
- ✓ Does political will exist to implement a gender sensitive system?
- ✓ Who are the stakeholders advocating a gender sensitive system?

### *Programming*

- ✓ Have needs assessments been conducted from the view points of both men and women?
- ✓ Have programs and activities been analysed from a gender perspective?
- ✓ Are data used for selecting programs disaggregated?
- ✓ Which women's groups have been involved in the planning process and who do they represent?

### *Resource allocation and financing*

- ✓ Is the manner in which revenue is raised fair to women?
- ✓ How much money is allocated, and for what?

### *Participation*

- ✓ What are the methods of consultation with stakeholders?
- ✓ Have the costs of participation been identified?
- ✓ Have individuals, groups been remunerated for the costs of their participation?
- ✓ Which groups have been represented?

## 9 APPENDIX IV: GENDER RELEVANT OUTCOMES AGAINST THE PRINCIPLES OF THE PARIS DECLARATION

Principle	Analysis of gender-relevant outcomes
<b>Ownership</b>	National Action Plans for the advancement of women, available in more than 120 countries, are rarely integrated into National Development Plans and provision for their implementation is rarely made in national budgets.
<b>Alignment</b>	The evidence showed limited mainstreaming of gender equality priorities in National Development Plans, raising concern that alignment will not adequately address gender inequality, and may in fact perpetuate this.
<b>Harmonisation</b>	Evaluations have found that gender equality is not a central element of harmonised approaches, due in part to lack of understanding of gender mainstreaming by agency staff, inadequate resourcing that leads to 'policy evaporation'. Consequently, Harmonisation may exacerbate the marginalisation of gender equality unless accountability tools are applied to reverse this trend.
<b>Managing for Results</b>	None of the assessment tools for measuring public financial management, accounting, auditing, procurement, transparency and so on, incorporate indicators to monitor gender and social equity.
<b>Mutual Accountability</b>	There is a need for specific indicators to measure gender equality outcomes and impact, and these could be part of annual performance assessment frameworks across different aid modalities and national accountability systems. GRBs also ensure that accountability systems linked to public expenditure are more gender sensitive.

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