



Increasing Accountability in Financing for Gender Equality

PROGRAMME BRIEF

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INTRODUCTION

The Global Programme **Increasing Accountability in Financing for Gender Equality** was developed to increase financing for national gender equality commitments in sixteen countries and to strengthen government and donor accountability on financing decisions and practices. Drawing on diverse country experiences, this brief showcases the programme's comprehensive approach together with its achievements and lessons. It also provides policymakers and gender advocates with effective strategies and tools for promoting critical institutional changes and practices at national and local level to increase financing for gender equality.

What follows are eight briefs, each representing a key entry point along the national planning and budgeting continuum to influence resource allocations for gender equality commitments and to strengthen government and donor accountability for financing and implementing them. Collectively, they are intended to inspire bold action among governments, donors, multilateral organizations and civil society and to spark a dialogue on how gender responsive planning and budgeting can be used to mobilize and allocate the ambitious financing needed to drive the transformational change envisioned in the next sustainable development agenda.

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Programme Overview

The overall goal of the **Increasing Accountability in Financing for Gender Equality** programme was to increase the volume and effective use of aid and domestic resources to implement national commitments to gender equality and women's empowerment.¹ It was implemented in sixteen countries by UN Women in partnership with the International Training Centre of the International Labour Organization and funded by the European Commission. Funding support was also provided by the Government of Spain and the Government of Italy.

In each country, the programme sought to ensure adequate financing for gender equality and to strengthen government and donor accountability for the implementation of gender equality commitments. Working with a range of national partners, donors and civil society organizations, it set out to support governments to articulate and integrate national gender equality commitments in policy, planning and budget frameworks and to mobilize adequate resources for implementing them. The programme also increased the capacity and accountability of national governments and donors for financing and implementing gender equality priorities and supported civil society initiatives, namely those of women's organizations and feminist economists, which contributed to global and national policy dialogue on and advocacy for greater financing for gender equality.

Programme Duration

48 months

Donors

European Commission
Government of Spain
Government of Italy

Implementing partner

International Training Centre
of the International Labour
Organization (ITCILO)

Total Programme Budget

EUR 7,484,606

Main Objectives

1. National action plans (NAP) for gender equality have defined targets, financing and implementation arrangements and are aligned with national planning and budgeting processes;
2. Strengthened capacity of national governments to implement gender equality commitments and address women's priorities in national planning, budgeting and programming systems;
3. Strengthened capacity and accountability of funding partners and stakeholders in aid coordination mechanisms to achieve commitments towards gender equality in stable and post-conflict contexts; and
4. Feminist economists and gender equality advocates have engaged effectively in contributing to stronger policy coherence on gender equality in economic and development effectiveness policy forums.

Overview of Shared Results

Shared Results	PROGRAMME COUNTRIES														
	PLURINATIONAL STATE OF BOLIVIA	CAMEROON	ETHIOPIA	HAITI	HONDURAS	JORDAN	KYRGYZSTAN	NEPAL	NICARAGUA	PERU	RWANDA	SENEGAL	STATE OF PALESTINE	UKRAINE	UNITED REPUBLIC OF TANZANIA
Gender equality strategies and national action plans developed and implemented				✓	✓		✓			✓		✓	✓	✓	
National action plans on gender equality and sectoral plans costed	✓			✓	✓	✓	✓								✓
Gender responsive national development strategies developed	✓		✓	✓	✓	✓	✓	✓			✓	✓	✓		
Budgetary laws and guidelines strengthened	✓		✓			✓		✓	✓		✓	✓	✓		✓
Gender equality integrated in sectoral strategies and plans	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓
Monitoring and tracking systems for public spending strengthened					✓		✓	✓	✓	✓	✓		✓		✓
Gender responsive planning and budgeting at the local level strengthened			✓		✓		✓	✓							✓

Programme Country Priorities and National Partners

Nicaragua

NATIONAL POLICY FRAMEWORKS AND PLANS

National Development Plan (2008–2012)

GOVERNMENT PARTNERS

Ministry of Finance and Public Credit
 Ministry of Agriculture and Forestry
 Ministry of Labour
 Ministry of Health
 Instituto Nacional Tecnológico (through the European Union Delegation)

Honduras

NATIONAL POLICY FRAMEWORKS AND PLANS

Country Vision (2010–2038)

National Plan (2010–2022)

Second Gender Equity and Equality Plan (2010–2022)

GOVERNMENT PARTNERS

Ministry of Education
 Ministry of Planning and External Cooperation
 National Agrarian Institute

Peru

NATIONAL POLICY FRAMEWORKS AND PLANS

National Gender Equality Plan (2012–2017)

GOVERNMENT PARTNERS

Ministry of Economy and Finance
 Ministry of Women and Vulnerable Populations
 Ministry of Health
 Ministry of Foreign Affairs
 Peruvian International Cooperation Agency

Plurinational State of Bolivia

NATIONAL POLICY FRAMEWORKS AND PLANS

National Plan for Equal Opportunities (2008)

Law to Guarantee Women a Life Free from Violence (2013)

GOVERNMENT PARTNERS

Ministry of Autonomy
 Ministry of Justice
 Ministry of Productive Development and the Plural Economy

State of Palestine

NATIONAL POLICY FRAMEWORKS AND PLANS

National Strategy Plan (2014–2016)

National Gender Strategy (2014–2016)

National Strategy to Combat Violence Against Women (2011–2019)

Gender Units' Corporate Action Plan

GOVERNMENT PARTNERS

Ministry of Agriculture
 Ministry of Planning and Development
 Ministry of Finance
 Ministry of Women's Affairs
 Ministry of Social Affairs
 Ministries of Health & Education
 Ministry of Justice
 Ministry of Labor
 Gender Units in line ministries

Haiti

NATIONAL POLICY FRAMEWORKS AND PLANS

National Gender Equality Policy (2014–2034)

National Gender Equality Plan (2014–2020)

Strategic Plan for the Development of Haiti (2010–2035)

GOVERNMENT PARTNERS

Ministry of Agriculture
 Ministry of Planning
 Ministry of Economy and Finance
 Ministry of Trade and Industry
 Ministry for the Status of Women and Women's Rights

Ukraine

NATIONAL POLICY FRAMEWORKS AND PLANS

State Programme on Ensuring Equal Rights and Opportunities for Women and Men (2013–2016)
Strategy for Attraction, Use and Monitoring of International Technical Assistance and Cooperation with International Financial Institutions (2013–2016)
State Social Programme for Prevention HIV-infection/AIDS (2014–2018)
Recovery and Peace-building Assessment in Eastern Ukraine

GOVERNMENT PARTNERS

Ministry of Social Policy
Ministry of Economy
Ministry of Finance
Ombudsmen Office

Jordan

NATIONAL POLICY FRAMEWORKS AND PLANS

National Strategy for Women (2012–2015)
National Agenda (2006–2015)
Executive Development Programme (2011–2013)

GOVERNMENT PARTNERS

Ministry of Finance
Ministry of Planning and International Cooperation
Ministries of Social Development, Health and Labour

Kyrgyzstan

NATIONAL POLICY FRAMEWORKS AND PLANS

National Sustainable Development Strategy (2013–2017)
National Gender Equality Strategy and Action Plan (2012–2014)
National Gender Equality Action Plan (2015–2017)
Social Protection Programme (2015–2017)

GOVERNMENT PARTNERS

Ministry of Finance
Ministry of Social Development
Ministry of Education
Ministry of Economy

Nepal

NATIONAL POLICY FRAMEWORKS AND PLANS

National Development Plan (2013/14–2015/16)

GOVERNMENT PARTNERS

Ministry of Finance
Ministry of Local Development and Federal Affairs
Ministry of Women, Children, and Social Welfare
National Planning Commission

Ethiopia

NATIONAL POLICY FRAMEWORKS AND PLANS

Growth and Transformation Plan (2010/2011–2014/2015)
Productive Safety Net Programme (2005–2014)
Household Asset Building Programme (2005–2014)

GOVERNMENT PARTNERS

Ministry of Finance and Economic Development
Ministry of Agriculture, Social Affairs and Labour
Ministry of Health and Education
The Ministry of Agriculture's Disaster Risk Management and Food Security Sector

United Republic of Tanzania

NATIONAL POLICY FRAMEWORKS AND PLANS

National Development Vision 2025 (2000–2025)
Second National Strategy for Growth and Reduction of Poverty (NSGRP II/MKUKUTA II, 2010/11–2014/15)
Strategy for Growth and Reduction of Poverty in Zanzibar (MKUZA, 2010–2015)
EU-Tanzania Annual Plan 2015 (Multi-annual Indicative Programme 11th European Development Fund) – Agriculture/Nutrition

GOVERNMENT PARTNERS

Ministry of Finance
Ministry of Planning
Ministry of Agriculture
Ministry of Labour and Employment
Ministry of Community Development, Gender and Children
Prime Minister's Office – Regional Administration and Local Government

Senegal

NATIONAL POLICY FRAMEWORKS AND PLANS

National Strategy for Gender Equity and Equality (2005–2015)
Plan Sénégal Emergent (2014–2035)

GOVERNMENT PARTNERS

Ministry of Economics and Finance
Ministry of Water and Sanitation
Ministry of Environment

Cameroon

NATIONAL POLICY FRAMEWORKS AND PLANS

Growth and Employment Strategy (2010–2020)

GOVERNMENT PARTNERS

Ministry of Finance
Ministry of Economy, Planning and Regional Development
Ministry of Health

Rwanda

NATIONAL POLICY FRAMEWORKS AND PLANS

Rwanda Vision 2020 (2000–2020)
Economic Development and Poverty Reduction Strategy (2013–2018)
Strategic Plan for the Transformation of Agriculture (2008)

GOVERNMENT PARTNERS

Ministry of Agriculture and Animal Resources
Ministry of Finance and Economic Planning

Zambia

NATIONAL POLICY FRAMEWORKS AND PLANS

National Development Plan (2011–2015)
National Human Resources for Health Strategic Plan (2011–2015)

GOVERNMENT PARTNERS

Ministry of Health
Ministry of Finance
Ministry of Labour

1

Developing and Implementing National Strategies and Action Plans on Gender Equality

National Strategies and Action Plans on Gender Equality (NAPs) are the government's primary policy and planning frameworks for implementing gender equality priorities and commitments. Developed and implemented by National Women's Machineryes (NWMs), they define the national response to gender inequality and provide a coherent framework for incorporating gender in policies and programmes, including increasing women's leadership and participation in national development processes.

In many countries, however, because National Action Plans on Gender Equality are not well aligned with broader national development and sectoral frameworks, gender equality priorities are often marginalized or overlooked in policy-making spaces. The programme supported several countries to develop NAPs that included time-bound targets and indicators and that reinforced their links to national policy and development frameworks.

The programme placed particular emphasis on building the capacity of National Women's Machineryes (NWMs) and other national stakeholders to articulate, strengthen, cost and implement National Strategies and Action Plans on Gender Equality. As a first step, the programme supported comprehensive gender analyses to identify gender gaps, needs and opportunities as well as to assess the impact of policies, plans and budgets on men and women. It also convened multi-stakeholder dialogues to identify strategic priorities and entry points for action.

In **Haiti**, the findings of the gender analysis informed the elaboration of a new Gender Equality Policy (2014–2034) and corresponding, six-year Action Plan that responded to gaps in women's political and formal labour force participation. Likewise, in **Ukraine** the programme supported the development of the State Programme on Ensuring Equal Rights and Opportunities for Women and Men (2013–2016) through the broad-based involvement of government, gender advocates, and civil society, including international organizations. This participatory process not only built collective ownership of the State Programme but also spurred key ministries to allocate resources to implement gender equality priorities from the State Programme, national and local budgets as well as other sources.

The programme also supported a number of NAP costing efforts. Understanding the financing needed to implement gender equality priorities is critical for delivering on the commitments of national action plans.



These efforts supported National Women's Machinerys to build the case with governments and donors for the resources needed to implement and achieve gender equality outcomes. Several countries also used NAP costing exercises to inform evidence-based budget planning and advocacy. In **Kyrgyzstan**, the programme supported the National Women's Machinery to cost the NAP in order to estimate the resources required to implement the National Gender Equality Strategy and National Action Plan (2012–2014). The costing exercise revealed a large financing gap of 90%. The National Women's Machinery used this information to advocate for additional resources with relevant national authorities and donors to support the NAP's full implementation.

The programme also helped to situate NAPs within a broader policy space and to mainstream gender equality by building stronger linkages with national development and sectoral strategies. It drew on gender analyses and NAP priorities to integrate gender equality considerations in national development planning and budgeting frameworks. For example, in collaboration with the National Women's Institute and the Ministry of Planning and External Cooperation, the programme in **Honduras** strengthened the inclusion of gender equality

In **Kyrgyzstan**, the costing of the National Action Plan on Gender Equality revealed a financing gap of 90 per cent. Using this information, the National Women's Machinery advocated with government and donors to mobilize resources for the NAP's full implementation.

priorities in the Country Vision (2010–2038) and National Plan (2010–2022) by ensuring their alignment with Honduras' Second Gender Equity and Equality Plan (2010–2022). In **Senegal**, the programme strengthened the alignment of the new Stratégie nationale pour l'égalité et l'équité de genre (2015–2025) with the Plan Senegal Emergent (2014–2035) as well as the sectoral action plans of the Ministries of Water and Sanitation and Environment.

Garnering political commitment and support for National Strategies and Action Plans on Gender Equality is important for ensuring high level attention to gender equality priorities and for mobilizing and channeling resources to support their full implementation. It is also important to align gender equality priorities with national development goals and plans, such as medium- and long-term development strategies, in order to build more comprehensive and gender responsive national frameworks at all levels.

2

Integrating Gender Equality into National Development Strategies

Mainstreaming gender in a country's overall development vision – from poverty eradication to peace and security – contributes to a more holistic consideration of women's and girls' needs and priorities. Through advocacy and technical support, the programme supported the integration of gender equality priorities in National Development Strategies and contributed to important changes in overall policy frameworks. These efforts were carried out in close collaboration with government partners, gender equality experts and civil society organizations.

With technical support from the programme, **Ethiopia's** first Growth and Transformation Plan (GTP, 2010/11–2014/15), a medium-term expenditure framework, fully integrated gender into its structure and included clear targets and measures to support the continuous mainstreaming of gender. Importantly, the programme supported the development of a stand-alone pillar on the empowerment of women and youth (GTP Pillar 7) and the mainstreaming of gender equality priorities across the remaining six pillars.

In **Kyrgyzstan**, training on gender responsive budgeting (GRB) led to the inclusion of gender equality priorities in the Programme of Transition of the Kyrgyz Republic and supported its alignment with the National Gender Equality Strategy. The Programme

of Transition served as a key policy instrument for the approval of the first National Sustainable Development Strategy (2013–2017) and for the effective integration of gender into its strategic planning and budgeting.

In **Rwanda**, the programme supported the mainstreaming of gender equality commitments into the Economic Development and Poverty Reduction Strategy II (EDPRS II), resulting in guidelines for integrating cross-cutting issues, such as gender, in sectoral and district strategies. The EDPRS II also highlighted the need to develop gender indicators and to collect sex-disaggregated data to support more effective oversight and monitoring of progress on the implementation of gender priorities.



In the **State of Palestine**, technical support to the Ministry of Planning and Development (MoPAD) ensured that gender equality commitments were reflected in the National Strategy Plan (2014–2016). The programme also strengthened the technical capacities of MoPAD on gender mainstreaming and gender responsive planning. It developed guidance on integrating gender equality priorities that was widely shared with sector planning teams for use in the development of their respective strategies. For the first time, the National Strategy Plan and the sectoral plans clearly reflected gender equality commitments.

In **Tanzania**, the programme spearheaded efforts to revive the Gender Mainstreaming Working Group on Macro Policy (GMWG-MP) and supported the Government’s new macro-economic initiative, Big Results Now, by ensuring the inclusion of gender equality priorities in its implementation and accountability frameworks. In addition, the programme supported the development of a gender checklist for all of the priority areas of the national planning documents: the

National Strategy for Growth and Reduction of Poverty (MKUKUTA, 2010/11–2014/15) and the Strategy for Growth and Reduction of Poverty in Zanzibar (MKUZA, 2010–2015).

In **Ukraine**, gender equality was mainstreamed into peacebuilding and post-conflict recovery processes in Eastern Ukraine through a Joint European Union/World Bank/United Nations rapid Recovery and Peace-building Assessment (RPA). Specifically, it was integrated into four clusters of the RPA: Infrastructure and Social Services, Economic Recovery, Social Resilience and Community Security, and Cross-Cutting Issues.

Integrating gender equality commitments and actions in national development strategies contributes to an enabling policy environment that can ensure more equitable development opportunities and outcomes for both women and men. Continued attention and on-going capacity building are needed to maintain and strengthen the reflection of women’s priorities in national policy, planning and budgeting frameworks.

3

Reforming Budgetary Laws and Guidelines to Support Increased Financing for Gender Equality

Governments are responsible for putting in place enabling frameworks and building effective institutions that can incorporate national commitments on gender equality into their budgets at the national, regional and local level. Reforming national budgetary laws is an important first step towards increasing financing for gender equality. The programme enabled and supported strategic shifts in legal and policy frameworks that guide budgeting processes. It also systematically supported the implementation of gender responsive budgeting (GRB) at national and local levels. In some countries, the programme contributed to increases in gender responsive allocations in national budgets.

Introducing reforms requires a review of existing laws and strong evidence-based advocacy. The programme supported **Rwanda's** Ministry of Finance and Economic Planning to revise the Organic Budget Law to include a reporting requirement for all government agencies on the implementation of Gender Budget Statements (GBS). This change was the result of advocacy efforts supported by the programme and drew from the findings of a review of progress and lessons learned from Rwanda's experience with generating Gender Budget Statements (GBS)² at national and local government levels. By modifying the public financial management system, the government was better able to assess financing allocations for gender equality in

national budgets. It also led to an increased demand by government entities for ongoing capacity development on implementing GBS and on using the information to inform their programming.

Given the importance of national budgets, including the processes involved in their development, implementation and monitoring, the programme focused on building the capacity of different actors – from government planners and budget officers to civil society – on GRB methodologies to facilitate stronger coherence between gender equality commitments and planning and budgeting processes and to support outcomes that improve the lives of women and girls. In the **State of Palestine**, the programme provided technical



assistance to the Ministry of Women's Affairs (MoWA) and the Ministry of Finance (MoF) to make public financial management systems gender responsive. For the first time, the budget circular for 2015 included specific recommendations on gender equality and women's empowerment. In addition, a special Technical Committee comprising of MoWA and MoF representatives was formed to ensure that gender equality is integrated throughout the entire budget preparation process.

Through its work on GRB, the programme supported finance ministries to integrate gender equality considerations in budgetary guidelines. In Jordan, technical support to the General Budget Department of the Ministry of Finance resulted in a budget circular clearly addressing gender and GRB. This circular was communicated to national and regional partners to support the mainstreaming of gender in their programmes and budgets. Similarly, in **Senegal** and **Ethiopia**, the Ministries of Finance issued circular letters calling on sectoral ministries to consider gender equality in the design of their budgets. In **Ethiopia**, the Bureaus of Finance and Economic Development further translated these efforts to regional level, for example in Amhara region. Such directives helped set and communicate

In Nepal, the application of gender responsive budgeting contributed to increased allocations for gender equality from USD 1.13 billion in 2013/2014 to USD 1.36 billion in 2014/2015.

clear expectations for the inclusion of gender in budgets to government institutions and strengthened accountability systems.

Applying GRB can lead to increases in budget allocations for gender equality and women's rights. Several programme countries developed and implemented systems to measure the gender responsiveness of allocations, which facilitated greater transparency of budget information and allowed governments to assess how resources have been allocated to address gender equality over time. In **Nepal**, technical support to the development, refinement and implementation of a budget classification system resulted in increasing the amount of gender responsive allocations at national and sectoral levels from USD 1.13 billion in 2013/14 to USD 1.36 billion in 2014/15, accounting for nearly 22 per cent of the overall national budget. Similarly, in **Jordan**, the application of GRB boosted budget allocations for gender equality from USD 1.934 billion in 2013 to USD 2.15 billion in 2014.

Based on the costing of the implementation of the Law to Guarantee Women a Life Free from Violence (2013), the **Government of Bolivia** passed a national law in March 2013 making it mandatory for municipalities to allocate a proportion of their budgets to the provision of a package of services to survivors of violence. Since the law's adoption, municipal budget allocations for the implementation of the DV law have increased.

To translate commitments into action, the programme evaluated the financial resources needed to implement policies and laws addressing gender inequality. In **Bolivia**, the programme provided support to the Ministry of Justice, the Vice Ministry of Equal Opportunities and the Ministry of Autonomy to cost the financing requirements for the implementation of the Law to Guarantee Women a Life Free from Violence (2013). As a result of this analysis, the government passed a national law in March 2013 that made it mandatory for municipalities to allocate a proportion of their budgets to the provision of a package of services to survivors of violence. Since the law's adoption, there have been significant increases in municipal budget allocations for the implementation of the DV law. For example, budget allocations in San Pedro municipality grew by approximately 20 per cent from 2013 to 2014.

To address gender inequality effectively, governments at the national, regional and local level must support a normative and institutional environment that enables the integration of national commitments on gender equality into budgets. Building on this work is critical for supporting finance ministries and relevant national partners to implement legal frameworks and budgetary laws that enhance financial allocations for gender equality goals and outcomes.

Translating Policies to Programmes and Budgets: Incorporating GRB at Sector Level

4

Integrating gender into sectors is crucial to ensure that national budgets and donor aid contribute to improved service delivery for women and girls and more equitable outcomes. The programme supported gender mainstreaming efforts in and across more than eight sectors directly affecting women's rights, opportunities and wellbeing, including non-traditional ones such as agriculture, environment, labour, trade, and water and sanitation. Specifically, the programme provided technical support to gender analyses and contributed to building the capacity of sectoral staff on gender responsive budgeting.

Through gender analyses and statistical support, the programme improved data on critical gender equality gaps and priorities and supported the mainstreaming of gender equality objectives, targets and indicators in sector plans and budgets. In **Bolivia**, a gender analysis of the budget allocations of the Ministry of Productive Development and the Plural Economy found that, for the first quarter in 2013, less than five percent of activities promoted gender equality. This data was subsequently used to strengthen gender mainstreaming in the Ministry's planning process. Similarly, a gender analysis of the Water and Sanitation sector in **Senegal** supported the integration of gender in the sector policy letter and medium-term expenditure framework as well as enhanced the alignment of donor investments with gender responsive

initiatives. As a result of these efforts, menstrual hygiene management, an often neglected area, was included as part of the National Water and Sanitation Policy. In **Haiti**, support to a gender analysis of the Ministry of Agriculture and Ministry of Trade and Industry contributed to building institutional capacity on GRB. In **Nicaragua** technical support on statistical analysis to the Ministry of Agriculture and Forestry led to the inclusion of gender indicators in their monitoring and information systems.

To ensure that gender considerations are reflected from the initial stage of planning through to service delivery, sectors must often reframe their work and strengthen their institutional capacity. The programme built the capacity of sector-level staff to support necessary changes to sectoral frameworks.



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In **Ukraine**, capacity development support to the staff of the Ministry of Economy and Trade ensured that gender equality was mainstreamed into the Strategy for Attraction, Use and Monitoring of International Technical Assistance and Cooperation with International Financial Institutions (2013–2016). In **Ethiopia**, the Gender Directorate of the Ministry of Finance and Economic Development worked closely with the Budget Directorate to build the capacity of different sectors to integrate GRB as an integral part of sector planning and budgeting.

The programme also supported costing efforts to integrate gender equality outcomes in sector budgets and programmes. In **Bolivia**, the programme, in partnership with the Ministry of Productive Development and Plural Economy, supported the integration of costing outcomes related to women's employment in the 2014 annual work plans of three vice ministries, including the Vice-Ministry of Medium and Small Enterprises, the Vice-Ministry of Industrial Production and the Vice-Ministry of Internal Commerce and Exports.

The programme also encouraged greater coordination and work across sectors. It convened multi-stakeholder groups that brought together different parts of government, such as finance, planning and line ministries, as well as civil society and donors, to discuss policies and set priorities for a comprehensive response to gender inequality. In **Jordan**, the programme supported the establishment of a multi-sectoral and multi-stakeholder GRB network which developed and implemented a coherent approach for addressing financing gaps in planning and budgeting decisions. The network consisted of representatives of the Ministries of Finance, Health, Education, Labour, Social Development and Justice as well as civil society and members of Parliament. Similarly, in **Haiti** the programme supported the national coordination mechanism on gender equality in four priority areas: women's rights in legal framework revision; women's political participation; ending gender-based violence; and GRB implementation. This mechanism is led by the National Women's Machinery and is comprised of government, donors, private sector, civil society organizations and parliament.

A gender analysis of **Senegal's** water and sanitation sector resulted in the integration of menstrual hygiene management, an often neglected area, in the National Water and Sanitation Policy.

Institutional change is an important aspect of making gender equality an integral part of sector functioning and of strengthening the sustainability of sector-level results. In the context of this programme, new gender units were established to guide the integration of gender in plans and budgets and changed the way in which sector-level programmes are reviewed. In **Honduras**, technical support to line ministries ensured that sector plans and budgets reflected gender priorities, with a specific allocation included for the creation of a Gender Unit in the 2013 budget of the Ministry of Culture, Arts and Sports.

Applying GRB at sector level facilitated stronger integration of gender in sectoral policies, plans and budgets as well as supported cross-sectoral linkages for a coordinated response on gender equality. Moreover, it supported a deeper understanding of the multi-dimensional nature of gender inequality and of the importance of financing and implementing a comprehensive approach.

5

Monitoring and Tracking Public Expenditure to Strengthen Accountability

Well-articulated and inclusive monitoring and tracking systems are essential for building and promoting stronger systems of government and donor accountability to national commitments on gender equality and women's empowerment. By strengthening national systems to track budgets and make gender equality allocations public, policy makers have the information to inform their planning and budgeting processes in ways that are responsive to the priorities and needs of women and girls. The programme supported national partners, including finance, planning, sector ministries and civil society, to establish comprehensive monitoring and tracking systems and to monitor the gender responsiveness of national budgets and donor aid. It strengthened the capacities of national partners, developed data collection tools and supported national and civil society advocacy efforts to use this data to improve planning and budgeting processes.

Data collection and analysis of gender statistics are important for ensuring that financing responds to women's priorities and needs. In **Tanzania**, the programme strengthened national monitoring systems to track performance of the implementation of gender equality outcomes at national and local level by developing a monitoring tool to capture sex-disaggregated data.

The programme promoted the inclusion of gender-sensitive indicators in monitoring frameworks to measure progress on implementation of national gender equality plans

and programmes. In **Peru**, it supported the Ombudsman Office to develop a set of 23 indicators that were used to monitor compliance of the Equal Opportunities Law, especially at the regional government budget level. These indicators have since been incorporated in the Fifth Report of the Ombudsman on the Enforcement of Equal Opportunities for Women and Men (2011): Second monitoring budgets of regional governments. This report highlights persistent gender gaps and the actions needed to achieve the outcomes of the Regional Plans for Equal Opportunity.



The programme also supported the introduction of budget classifiers to generate information on the gender responsiveness of budget allocations at national and sector levels and to measure changes in these allocations over time. In **Honduras**, the programme, in partnership with the National Women's Machinery and Gender Unit in the Ministry of Finance, developed a draft proposal to integrate a gender classifier in the public finance management system. The programme also supported **Nepal's** efforts to improve its budget classification system for tracking gender equality allocations. It trained 92 mid-level government officials from the National Planning Commission, Ministry of Finance and numerous line ministries on applying the revised GRB classification criteria to categorize the budget allocations of their respective ministries. Sixty-one per cent of those trained reported having the capacity to use the revised GRB classification criteria.

Similarly in **Nicaragua**, as a result of the support provided to the Ministry of Finance and other state institutions on budget tracking, 15 programmes in the 2014 general budget included information on gender equality allocations, and, for the first time, was

In Nicaragua's 2014 general budget, 15 programmes included specific allocations on gender equality, and, for the first time, this information was made publically available on the website of the Ministry of Finance.

made publically available on the Ministry's website. In **Ukraine**, a methodology for tracking national and local budgets was developed and submitted to the Ministry of Social Policy. In the **State of Palestine**, the programme supported the Aid Management and Coordination Department in the Ministry of Planning and Administrative Development to establish a Gender Marker in the Development Assistance and Reform Platform (DARP), a national aid tracking tool that will ensure that donor programmes and projects benefit women/girls and men/boys equally.

At the local level, the programme supported women to monitor government budgets. In **Honduras**, it trained the regional network of women and municipal representatives on gender equality social audits of municipal budgets and on integrating gender equality priorities in local plans. These efforts led to the creation of a local committee, which carried out five gender equality social audits and used the

In the **State of Palestine**, the programme supported the establishment of a Gender Marker in the Development Assistance and Reform Platform (DARP), a national aid tracking tool that will ensure that donor programmes and projects benefit women/girls and men/boys equally.

results to advocate for more gender responsive planning and budgeting with their local governments. In **Kyrgyzstan**, the programme supported the capacity development of gender advocates on GRB methodology and resulted in a social spending analysis of local budgets in two urban and two rural municipalities and of donor-financed projects in three provinces supporting women's entrepreneurship. Gender advocates used the data and findings in their advocacy to demand increased resources and better integration of gender equality in local planning and budgeting processes. Collectively, these efforts supported the inclusion of women's voices and participation in key budget decisions.

By developing and implementing systems to monitor and track the quality and quantity of public expenditures and donor aid on gender equality commitments, the programme contributed to building the empirical evidence for GRB and improving planning and budgeting processes at national and local level. It also developed strategies and tools, including clear methods of measurement that strengthened government and donor accountability to gender equality commitments.

Strengthening National Capacities on Gender Responsive Planning and Budgeting

6

Weak conceptual and technical capacities on gender prevent many governments and civil society organizations from implementing effective gender responsive planning and budgeting approaches and undermine efforts to foster political commitment for increased financing for gender equality. In response, the programme built the technical knowledge and skills of government partners, particularly finance, planning, women's and sectoral ministries, as well as non-state actors on gender to improve budgeting and planning processes and to enhance monitoring of the financing and implementation of national gender equality commitments. The programme accompanied these comprehensive trainings with on demand, targeted technical support, including the development and dissemination of tools and guidelines.

As a critical precursor for the uptake of gender responsive planning and budgeting, the programme provided national partners with targeted technical support on the conduct of high quality gender analyses. In **Honduras**, the gender analysis found critical disparities in men's and women's labour force participation and employment because of significant constraints that women face, such as a lack of skills, discriminatory recruitment procedures, a gender wage gap and unpaid care work. Gender advocates used this information to push for increased investments in job training for women. The government also responded by creating a virtual, employment bureau to match job supply with demand

and by providing gender-awareness and skills-building courses for women entrepreneurs. In 2012, 2358 women benefited from these courses and helped increase their job placement. In **Ukraine**, the programme strengthened the capacity of the staff of the Ministry of Finance, Ministry of Economy, Ministry of Social Policy and five regions on gender analysis and gender responsive budgeting to ensure adequate resource allocations for gender specific priorities.

To support gender responsive oversight of public financial management systems, the programme built the capacity of budget departments of finance ministries. It supported ministries to issue directives on



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integrating gender in planning and budgeting processes. In **Cameroon**, for example, by integrating gender in the budget circular letter of the Ministry of Economy and Finance, the programme supported the creation of a capacity development plan for all gender focal points in sectoral ministries. This plan sought to ensure adequate consideration of gender equality priorities in the 2014 budget preparations. By introducing gender priorities in national budget procedures and frameworks, these efforts contributed to sustainable institutional changes.

As a central coordinating structure within government, National Women's Machineryes (NWMs) play an important role in spearheading gender mainstreaming in all policy areas. The programme strengthened NWMs' institutional and staff capacities to lead, participate and engage more effectively in policy making and advocacy spaces.

Ensuring adequate capacity in sectoral ministries was another focus of the programme. In **Ethiopia**, the Gender Directorate, together with the Budget Directorate of the Ministry of Finance and Economic Development, strengthened the capacity

of line ministries to integrate GRB in policy and sector planning and budget processes. Likewise, the Gender Directorate, together with the Regional Bureau of Finance and Economic Development, built the capacity of planners and gender experts in four regions of the country as well as one municipal administration. It also supported the establishment of gender sectoral forums where gender focal points from different sectors convened regularly to report on issues and challenges related to the integration of gender equality.

In the **State of Palestine**, the programme introduced and built the capacity of planning teams in all line ministries on gender responsive planning during the National Planning Cycle 2014–2016. For the first time, concepts, principles and tools on gender responsive planning were widely disseminated to and used by line ministries. In **Senegal**, a total of 136 civil servants were trained on GRB tools and concepts, and included staff of the directorates of statistics, planning, and budget as well as the ministries of water and sanitation, environment and sustainable development and women's affairs.

In **Honduras**, strengthened collaboration between women parliamentarians and the Gender Equality Commission led to the development of a legislative proposal to increase rural women's access to credit and other financial services.

To strengthen the oversight role of Parliaments on gender equality, the programme trained women parliamentarians on gender concepts, GRB and sectoral policies. In **Senegal**, as a result of these efforts, women parliamentarians were able to integrate gender in national policy instruments during the budgetary sessions of the National Assembly. In **Tanzania**, the programme convened a policy dialogue on financing for gender equality with parliament to ensure that agreed gender equality commitments were part of the constitutional review process. Moreover, capacity development of the Women's Caucus in Parliament and the Parliamentary Budget Committee supported the implementation of gender budget statements. In **Honduras**, the programme strengthened collaboration between women parliamentarians across political parties and the Gender Equality Commission. These efforts were crucial in developing a legislative proposal for increasing rural women's access to credit and other financial services.

Mainstreaming gender into a country's policy and legal frameworks, strategic plans and budgets must be led by national actors that have knowledge of and technical capacity on gender, including the capacity to utilize the data to advocate for the integration of gender equality in institutional structures, processes, policies and programmes. The programme recognized that capacity development requires long-term and sustained investments and the use of multiple approaches targeting and engaging partners within and outside of government.

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Supporting the Innovative Role of Civil Society Organizations

Civil society organizations (CSOs) bring innovative, catalytic and alternative approaches for addressing gender inequality. They contribute to the evidence and often use the information to advocate and to hold governments accountable for financing and implementing national commitments on gender equality. To support the advocacy and watchdog role of civil society organizations in national policy, planning and budgeting processes, the programme created a small grants facility which awarded grants to five CSOs and feminist economists. These projects supported greater transparency in policies, plans and budgets and strengthened accountability mechanisms for increasing financing for gender equality by bringing women's voices to national policy and decision making spaces and supporting citizen monitoring of plans and budgets.

In Cameroon, the **Municipal Development Counselling Group (MUDEC)** introduced GRB in local councils and built accountability of local governments. Through a series of trainings, MUDEC strengthened the technical capacities of local councils to integrate gender priorities into planning and budgeting processes and of women's groups to monitor and enforce output-based council budgets. As a result, 10 out of 16 local councils adopted decisions to increase financing for gender equality. Additionally, all 16 councils established Women's Foundations for Inclusive Governance and Gender Committees whose members hold key political positions in local decision-making, especially on the

allocation of resources and budgets. MUDEC also collected and widely shared data on gender equality allocations with local councils as a way of building commitment for financing gender equality priorities and increasing transparency and accountability.

In collaboration with Haiti Grassroots Watch, **Gender Action** produced the first comprehensive report tracking the quantity and quality of World Bank and Inter-American Development Bank financing and examining the gender impacts of these investments since the devastating earthquake of 2010. Gender Action used its *Essential Gender Analysis Checklist*³ to assess the quality of gender integration in the investments of international



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financial institutions totaling approximately USD 1.75 billion across 172 projects.⁴ From a random sample of 24 projects, Gender Action found that only USD 2.4 million (or 0.14 per cent) was spent directly on gender specific priorities. The findings also revealed that only four of the 24 projects assessed had consulted with women during planning and implementation and only seven projects had collected sex-disaggregated data that is essential for monitoring impacts on women. The study recommended that international financial institutions approach their investments from a human rights and gender equality perspective. Moreover, it stressed the importance of women's meaningful participation in all stages of post-disaster processes, from identifying priority needs, to developing reconstruction plans, and building and sustaining safer communities for all citizens. **Gender Action** used the report to promote greater donor accountability and to advocate for increased financing for gender equality.

Tracking financial allocations and monitoring how and where resources are spent are key to enhancing accountability for financing for gender equality. Given the changing landscape of development cooperation, the

Association for Women's Rights in Development (AWID) partnered with Social Watch to develop an innovative donor scorecard, *FundHer*, to assess the performance of development actors, including bilateral, multilateral and private donors in the global north and south. Using critical indicators on gender equality and women's rights, the scorecard assesses both qualitative and quantitative aspects of donor funding and improves the tracking of and reporting on actual spending on gender equality and women's rights. Scorecard results can be used to inform donor funding policies and programs and ensure that gender equality and women's rights remain at the center of development cooperation.

Sangini Mahila Kalyan Samiti in the Bhopal district of India sought to strengthen local government budgeting capacities, performance mechanisms and tools to implement the Domestic Violence (DV) Act (2005). As a first step, **Sangini** compiled robust evidence on local government expenditures and budgetary decisions and mapped the skills levels of existing service providers. It also supported a survey and real-time case studies documenting women's efforts and experiences in accessing provisions under the DV Act. The

Ten of the 16 targeted municipal councils in **Cameroon** adopted decisions to increase financing for gender equality as a result of capacity development efforts on integrating gender priorities into planning and budgeting processes.

study found that the implementation of the DV act was hindered by the marginal funding it had been allocated as well as by the widespread shortage of human resources. **Sangini** was then able to push for strengthened implementation systems in all state districts and to advocate for increased accountability of state and district authorities on the provision of adequate human and financial resources to implement the DV Act.

Women-led CSOs play a key role in gender responsive budgeting processes. The **Association Fenomena** in Serbia worked with eight women's organizations from seven towns and municipalities on a diverse and wide range of sectors affecting women. Through an analysis of municipal budgets, **Association Fenomena** assessed if women and men benefitted equally from budget

allocations and closely reviewed the degree of transparency and responsiveness of budgeting processes and allocations made to welfare services for women survivors of violence. It used the study findings to develop a strategy to influence local policy and GRB application at the local level, as well as to highlight the need to strengthen the capacities of women's networks to monitor local budgets.

These CSO initiatives highlight the important role that civil society plays in strengthening national and donor accountability for financing and implementing gender equality commitments. By assessing the performance, transparency and accountability of government allocations and donor investments, CSOs contributed important evidence-based strategies and tools to support gender responsive policy making and programming.

Strengthening Donor Capacity and Accountability for Gender Equality Outcomes



Donors must strengthen their own institutional capacities on integrating gender equality into their planning and budgeting programs. The programme worked closely with donors to mainstream gender within their own systems as well as to better align their official development assistance (ODA) with national gender equality commitments. The International Training Centre of the International Labour Organization (ITCILO) led efforts in this particular area.

In collaboration with Learn4Dev Network, the gender desks of the European Commission and other EU bilateral agencies, the ITCILO developed the **EU Resource Package on Gender Mainstreaming in Development Cooperation** to support the integration of gender equality in European Union development cooperation policies and programmes. This resource contains guidance, tools and case studies and provides an important on-line knowledge hub to support European Union Delegations (EUDs) and other bilateral agencies.

The ITCILO also provided technical and capacity building support to European Union Delegations in programme countries. For example, the EUD to **Rwanda** mainstreamed gender priorities in 75 per cent of the EU Country Strategy Paper. In **Nicaragua**, the ITCILO and the European Union carried out a gender assessment of the Technical Vocational Education and Training (TVET) programme

with the technical support of the International Labour Organization in Central America. This collaboration evolved into a regional cooperation network with Costa Rica and included members of UN Women's country team as well as an action plan to mainstream gender in the TVET sector. It also resulted in a stronger cooperation framework between the EUD and the government in Nicaragua. A working committee on gender equality and TVET was formed and supported the integration of gender indicators in the logical framework of the final document of the Instituto Nacional Tecnológico. These indicators will ensure that the implementation of gender equality priorities are systematically monitored. The working committee is chaired by the EU and includes the Luxembourg Agency for Development, the governments of Canada, Spain and Switzerland, and the Instituto Nacional Tecnológico.



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In **Ethiopia**, the ITCILO closely collaborated with the EUD and the Donors Group of the Productive Safety Net Programme (PSNP, 2005–2014) and the Household Asset Building Programme (HASP, 2005–2014) to integrate gender analysis and to develop a gender action plan for the next phase of the PSNP, the largest, government-run, multi-donor funded social assistance programme. The Gender Action Plan became part of the new PSNP Design Document and Implementation Manual and will be monitored through the programme logical framework. In addition, partners completed a gender profile, which enabled members of the Donor Group on Gender Equality to identify programme areas where resource allocations for gender equality are needed.

Support to the EUD gender focal points in **Zambia** resulted in a gender country profile to guide the EU's country strategy and programming on gender equality priorities and actions. Furthermore, in **Tanzania**, following ITCILO support, the EUD adopted a systematic approach for mainstreaming gender in the programming of the 11th European Development Fund framework of collaboration between

Tanzania and the EU.

The programme supported the EUD in the **State of Palestine** to convene a technical dialogue on mainstreaming gender in the justice sector. In consultation with the Ministry of Women's Affairs, the Ministry of Justice, UN Women, Government of Italy and the EUD, the ITCILO carried out a mapping study on gender and the justice sector to identify financing deficits for gender priorities. The programme, in coordination with the Ministry of Planning and the Local Aid Coordination Secretary, also facilitated a number of roundtables with donors that have increased attention for the need to finance and implement gender equality objectives through enhanced gender-responsive planning and budgeting.

Through its work with Gender Thematic Groups (GTGs), the programme also strengthened donor capacity and accountability for financing gender equality objectives. As multi-stakeholder platforms, GTGs facilitate knowledge exchange and learning among national governments, donors and civil society. In **Senegal**, a study on donor practices in financing for gender equality, which was

In **Zambia**, support to the European Union Delegation resulted in a gender profile to guide the EU's country strategy and programming on gender equality priorities and actions.

supported by the programme and shared with the GTG, led to an increased demand for training on gender. To date, the programme has supported training for 35 staff of the Japan International Cooperation Agency (JICA) with additional requests from the EU and United States Agency for International Development (USAID). In **Ukraine**, a mapping study of official development assistance highlighted gaps in donors' capacity to track financing for gender equality. The programme worked with the UN Country Team, GTG, and other aid coordination mechanisms to strengthen donor support for gender equality, especially on the Busan global indicator for gender equality.

Strengthening donor capacities and donor accountability are critical for financing and implementing global and national gender equality commitments. Programme results show that on-going and targeted technical and capacity building support to donors improves the alignment of donor policies and priorities with national commitments on gender equality. Moreover, because donors play a critical role in strengthening the accountability of national partners, close collaboration between donors and national government counterparts can support to identify effective responses for delivering on gender equality commitments.

Lessons Learned

National ownership and political support for gender equality commitments are key for mobilizing adequate financing and implementing these commitments. Governments must take the lead on mainstreaming gender in legal, policy, planning and budgetary frameworks.

Strengthening national budgetary laws and legal frameworks can ensure that women's priorities and gender equality outcomes are adequately addressed and resourced in national planning and budgeting systems and processes. Gender responsive budgetary frameworks support enhanced transparency and accountability for implementing national gender equality commitments.

Aligning and integrating gender equality priorities with national development goals and plans, such as medium- and long-term development strategies, contribute to building more gender responsive national frameworks at all levels and ensures more equitable development outcomes for women and men.

Long-term investments in technical and capacity development support to national partners and donors are needed to build technical expertise on gender responsive planning and budgeting and to create important institutional shifts in the way governments and donors assess, finance and transform gender equality commitments into meaningful results.

Gender responsive budgeting makes budget processes and decisions more transparent, effective and efficient. Countries used GRB to better understand the gender implications and impact of budgetary decisions and to increase budget allocations for gender equality and women's rights. In some countries, an improved understanding of GRB led to a higher level of political support and demand for its continued use.

Data collection systems and high quality gender statistics are needed to monitor the quantity and quality of financing and implementation of national gender equality commitments. In many countries, the absence of high quality gender statistics limited partners' abilities to track and measure their progress on gender equality as well as to inform policy decisions and investments.

Strengthening monitoring and tracking of budget allocations and expenditures makes visible the gendered nature of public spending priorities and creates the evidence needed to improve budget allocations and to hold governments and donors accountable for delivering on their gender equality commitments.

Multi-stakeholder partnerships and collaborations are important platforms for policy dialogue, priority setting, coordination and learning. As such, they can identify effective strategies and implement comprehensive responses addressing the multi-sectoral dimensions of gender inequality.

Civil society plays an important role in strengthening national and donor accountability for financing gender equality. CSOs contributed important knowledge, evidence-based strategies and tools to support gender responsive policy making and programming by assessing the performance, transparency and accountability of government allocations and donor investments to gender equality.

END NOTES

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1. National commitments on gender equality are defined as policy commitments articulated in national action plans for gender equality or gender equality laws, sector or thematic strategies (e.g. action plans for elimination of VAW, national plans on HIV/AIDS, etc.) or the gender equality priorities identified in national development strategies (NDS), and that are aligned with women's rights and gender equality international frameworks such as CEDAW, Beijing Platform of Action, and Millennium Development Goals.
 2. A gender budget statement is a gender-specific accountability document produced by a government agency to show what its programmes and budgets are doing in respect of gender. (Source: Debbie Budlender. Expectations versus Realities in Gender-Responsive Budget Initiatives. United Nations Research Institute for Social Development, 2005.)
 3. For more information on Gender Action's Gender Analysis Checklist, see <http://www.genderaction.org/publications/11/checklist.pdf>
 4. Following the 2010 earthquake in Haiti, the World Bank committed USD 667.34 million across 21 projects from January 2012 to August 2013 and the Inter-American Development Bank committed USD 1.087 billion across 151 projects in that same period.

UN Women is the UN organization dedicated to gender equality and the empowerment of women. A global champion for women and girls, UN Women was established to accelerate progress on meeting their needs worldwide. UN Women supports UN Member States as they set global standards for achieving gender equality, and works with governments and civil society to design laws, policies, programmes and services needed to implement these standards. It stands behind women's equal participation in all aspects of life, focusing on five priority areas: increasing women's leadership and participation; ending violence against women; engaging women in all aspects of peace and security processes; enhancing women's economic empowerment; and making gender equality central to national development planning and budgeting. UN Women also coordinates and promotes the UN system's work in advancing gender equality.

The International Training Centre of the International Labour Organization (ITCILO) contributes to the ILO goal of decent work for women and men by providing training and related services that develop human resources and institutional capabilities. Its residential Campus was established in Turin by the ILO and the Italian Government in 1964.

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The European Commission is the European Community's executive body. Led by 27 Commissioners, the European Commission initiates proposals of legislation and acts as guardian of the Treaties. The Commission is also a manager and executor of common policies and of international trade relationships. It is responsible for the management of European Union external assistance.

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