

GENDER RESPONSIVE BUDGETING

MOZAMBIQUE

Integrating
Gender Responsive
Budgeting into
the Aid Effectiveness
Agenda



United Nations Development Fund for Women



**Integrating Gender Responsive Budgeting into the
Aid Effectiveness Agenda**

Mozambique Country Report

Institute of Development Policy and Management

**Nathalie Holvoet
Liesbeth Inberg**

The European Commission is the executive body of the European Union. Led by 27 Commissioners, it 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 and is responsible for the management of European Union external assistance. The Commission chairs the Programme Steering Committee for the EC/UNIFEM programme ‘Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda’.

UNIFEM is the women’s fund at the United Nations. It provides financial and technical assistance to innovative programmes and strategies to foster women’s empowerment and gender equality. Placing the advancement of women’s human rights at the centre of all of its efforts, UNIFEM focuses on reducing feminised poverty; ending violence against women; reversing the spread of HIV/AIDS among women and girls; and achieving gender equality in democratic governance in times of peace as well as war.

This publication has been produced by UNIFEM with the assistance of the European Union. The contents of this publication are the sole responsibility of the authors; they do not necessarily reflect the views of UNIFEM, the United Nations or any of its affiliated organizations, and can in no way be taken to reflect the views of the European Union.

This research report has been generated as part of a UNIFEM programme, “Integrating gender responsive budgeting into the aid effectiveness agenda”. The programme is funded by the European Commission (EC) and consists of research and programmatic technical assistance. The three-year programme seeks to demonstrate how gender responsive budgeting (GRB) tools and strategies contribute to enhancing a positive impact on gender equality of aid provided in the form of General Budget Support (GBS).

In the first stage of the programme, research was carried out in ten developing countries (Mozambique, Morocco, India, Uganda, Tanzania, Rwanda, Nepal, Cameroon, Peru and Ethiopia) in July 2008. The research aimed to investigate how GRB tools and strategies have been used in the context of currently used aid modalities—specifically general budget support (GBS) and sector budget support (SBS). The ten countries were selected by UNIFEM and EC on the basis of criteria such as the existence of GRB work, the use of GBS or SBS, and the presence of budget reform processes. The investigation was intended to deepen the understanding of national partners and European Union (EU) decision makers of the opportunities for using GRB to enhance accountability to gender equality in aid effectiveness. The second stage of the programme will involve the selection of five countries in which targeted and tailored technical support will be provided to improve country capacity to further institutionalise GRB.

The European Commission (EC) and UNIFEM have a broader collaboration in the area of promoting gender equality including the EC-UN Partnership on Gender Equality for Development and Peace, which was launched in 2007 with UNIFEM, the EC and the ILO International Training Centre. This partnership supports stronger action on gender equality and women's human rights in national development processes and in cooperation programmes supported by the EC.

304 East 45th Street
15th floor
New York, New York 10017 USA
Tel: 212-906-6400
Fax: 212-906-6705
www.unifem.org

For further information please visit the GRB website on www.gender-budgets.org or email gender.budgets@unifem.org.

TABLE OF CONTENTS

Acknowledgements	6
Executive Summary	7
1 Introduction and Methodology	13
2 Development Management Context	14
2.1 Country background	14
2.2 Development aid in Mozambique	16
2.2.1 European Commission	18
2.2.2 Sweden	20
2.3 Planning, budgeting, monitoring and evaluation framework of Mozambique	21
2.3.1 Planning	21
2.3.2 Budgeting	23
2.3.3 Integration of the planning and budgeting process	25
2.3.4 Monitoring and Evaluation	26
2.4 Gender in PARPA II	30
3 GRB Experience in Mozambique	31
3.1 Description of strategies, approaches, actors and results	31
3.2 Engagement of GRB with new aid modalities entry points	33
3.3 Assessment of GRB experience in the context of New Aid Modalities	35
3.3.1 Strengths and weaknesses	35
3.3.2 Opportunities and threats	36
4 Gender Budget Analysis of the Health Sector	40
4.1 ‘Gender’ priorities in the health sector	40
4.2 Analysis of policies, plans, programmes and projects	42
4.3 Rapid budget analysis of aid and expenditure	44
5 Recommendations	49
Bibliography	51
List of Annexes	
Annex 1 List of Abbreviations	55
Annex 2 List of Interviewees	57

ACKNOWLEDGEMENTS

We would like to thank all the people who took the time to talk with us and provide us with information. Besides, we thank Basilio Zaqueu for his support in arranging the interviews and translating documents. Special thanks to Odina da Barca Vieira, the Programme Coordinator of the GRB programme, who was of great help during our stay in Mozambique.

EXECUTIVE SUMMARY

Introduction and Methodology

Mozambique is one of ten case studies in a UNIFEM EC-sponsored multi-country review on the effective use of Gender Responsive Budgeting (GRB) tools and strategies in the context of General Budget Support (GBS), Sector Budget Support (SBS) and Sector Wide Approaches (SWAs). The Mozambique study focuses in particular on two donors, i.e. the EC and Sweden, which deliver substantial amount of GBS. Each country case study feeds into the synthesis report but can also be read as a free-standing report.

Research results are based upon a combination of primary and secondary data collection. A review of relevant literature and documents was complemented with interviews of key persons. At the end of the field study, a debriefing was organised to validate a first set of key findings.

Development Management Context

Mozambique is a country with 20.2 million inhabitants, located in the southeast of Africa. Despite high economic growth rates in recent years (average of 8.9% from 1997-2003), Mozambique still has one of the lowest Human Development Index (HDI, 2005) of the world (value: 0.384, rank: 172/177). The Gender-related Development Index (GDI, 2005) of Mozambique is 0.373; its rank is 150 out of 157 countries.

Mozambique received 1.4 billion USD Official Development Assistance (ODA) in 2007, an increase of 14.8% compared to the ODA received in 2005. The World Bank was the largest donor in 2007 (236.3 million USD), the EC (196.0 million USD) the second-largest and Sweden the fifth largest donor (98.0 million USD). Most of the ODA is still provided through projects (43.9%), followed by General Budget Support (30.8%).

The 19 donors who provide budget support in Mozambique (the Programme Aid Partners, PAPs), support the government in line with a Memorandum of Understanding (MoU) between them and the government of Mozambique. In the MoU a Performance Assessment Framework (PAF) is included, through which the performance of the Government of Mozambique (GoM) is evaluated annually. In the PAF 2006-2008 one gender indicator is included: 'PES/OE (Economic and Social Plan/ State Budget) and BdPES (PES implementation report) whereby the actions, budgets and progress in gender are reflected'. The performance of the PAPs is evaluated yearly through a PAF with 18 indicators, the PAP PAF.

The policy of the European Commission for Mozambique is described in the 'Country Strategy Paper and National Indicative Programme for the period 2008-2013' (CSP). Gender is one of the four cross-cutting issues. In Mozambique, the EC does not ring-fence or allocate funds specifically for gender, nor are allocations specifically marked or tracked in respect of gender. Nevertheless, gender equality is included in the PAF indicators used in the EC variable tranche. The EC does not specifically support women organisations or programmes whose specific objective is to increase women's empowerment or gender equality. The EC Delegation in Mozambique has a part-time gender focal point, who spends about 15-20% of her time on issues related to 'gender'.

The strategy of Sweden for its cooperation with Mozambique is the 'Country Strategy for Development Cooperation, Mozambique, 1 January 2002 – 31 December 2006', which has

been extended up to 30 June 2008. Sweden has a part-time gender focal point and all staff has received a general background training in 'gender'. GBS is not an area of attention when it comes to 'gender' issues. Sweden has no system to mark or track allocations in respect of gender within the context of GBS, and it does not ring-fence or allocate money specifically for 'gender'. Sweden supports Fórum Mulher, a national umbrella organisation of CSOs dedicated to women's rights and women's economic and political empowerment. When deciding upon allocation of resources to other CSOs, gender equality is one of the criteria considered.

Mozambique has two medium term policy documents, the PARPA and the Government five year plan (PQG). While the PQG covers all sectors and is approved by parliament after the beginning of each legislature, the PARPA, covering only the priority sectors, is generally considered as the basis for cooperation between government and donors. The PARPA and the PQG are operationalised in the yearly Economic and Social Plan (PES).

The key planning instrument in budget formulation is the Medium Term Expenditure Framework (Cenário Fiscal de Médio Prazo, CFMP), which provides three-year projections for sectoral allocations. The CFMP is operationalised through the State Budget (OE).

Mozambique's development strategy and the budget process are increasingly connected. However, the existence of two separate documents which detail budget policy (OE) and programme objectives (PES) separately makes it difficult to link directly PARPA objectives with annual expenditure plans and priorities. Another important limitation is the existing budget classification system, which does not allow for clear linkages of expenditure data with outputs and outcomes. In order to fill the classification gap, in the budget of 2008 the GoM introduced programme-based budgeting in three programs in the sectors of education (basic education), agriculture (food security) and public works (bridges). It is understood that the government intends to introduce programme-based budgeting in all sectors in the budget of 2009, which might be too fast, because so far a good assessment of the pilot is lacking and pre-conditions (such as the availability of the necessary data regarding outputs and outcomes of different sectoral programmes) have not yet been met.

In Mozambique there is no law that explicitly establishes and describes the national monitoring and evaluation system. The MPD is principally involved in monitoring and evaluation. The progress on the execution of the PES and OE are monitored in the PES implementation report (Balanco do PES, BdPES) and the Quarterly Budget Execution Report (Relatório de Execução Orçamental, REO) respectively. The BdPES and the REO form the main inputs for the annual and mid-annual joint reviews of the government and the donors and for the Development (Poverty) Observatory.

In the Joint Review process working groups (29 in the latest 2008 review) prepare reviews for their respective areas, including a working group on gender. Fórum Muhler is not only involved in this gender working group but also tries to raise gender issues as much as possible in other working groups.

The joint reviews are linked to other dialogue processes, including the Poverty Observatory (PO), which was set up by the government in 2003 as a yearly consultative forum for monitoring the objectives, targets and actions specifically assigned to public and private sectors within the context of PARPA. Recently its name changed into Development Observatory (DO). During the first PO civil society organisations decided to create the G20, a

secretariat for civil society participation. There are not many women's organizations involved in the G20, but Fórum Muhler is widely recognised as an active and strong participant in the G20. While it is considered positive that at least the government opened a forum to share information and debate on government policies and priorities, the PO is at present more an event than an effective and efficient M&E mechanism.

A gender analysis of PARPA I concluded that the integration of gender, in terms of both content and process, was minimal and very much in need of strengthening. Due to efforts of various gender actors in the country the gender-sensitivity of PARPA II has much improved, both in content and in process.

GRB experience in the country

The response to the first initiative of gender budgeting in 1998, when the Ministry of Planning and Finance (MPF) studied the way in which a gender dimension could be integrated into budgeting procedures, was limited due to capacity constraints as well as ongoing budgetary reform processes.

The first phase of the UNIFEM GRB programme (February 2003-May 2005) supported by the Belgian government was mainly aimed at awareness raising and capacity building and led to an increased understanding of national budgeting and planning processes (including the PARPA), to an understanding of GRB, to the strengthening of the lobbying and advocacy capacity and the establishment of a core of trainers who can conduct training on GRB. The on-going second phase of the programme (June 2005-December 2008) builds upon the achievements of the first phase and is more directly oriented at the effective integration of a gender dimension in national policy, planning and budgetary processes. Besides, the programme has chosen to focus on key thematic issues that were selected as pilots, i.e. 'Violence Against Women' (VAW) located within the Ministry of Interior and 'HIV/AIDS' and 'maternal health' located within the Ministry of Health. The programme was first led from the regional UNIFEM office in South Africa, since August 2007 it has been spearheaded by a programme coordinator in Mozambique.

A first noteworthy achievement of the GRB programme has been the integration of a gender dimension in the national budget orientation guidelines for the elaboration of the 2008 PES and the creation of a pool of GRB facilitators within the Government – technicians from MPD, MF and MMAS. In order to operationalise the orientation guidelines, two technicians from the MPD and the MF are currently providing technical advice and backstopping to gender units and planning and budgeting staff of MISAU and MINT.

As far as achievements at the sectoral level are concerned, the Ministry of Health has developed a national programme to improve maternal health services and a draft document on Strategies towards Gender Equality in the Health sector has recently been finalised and circulated to various stakeholders for comments. In MINT, a gender strategy and a plan for the gender unit has been formulated. Besides, a specific VAW programme has been created with a budget line of USD 30,000 including funds of UNDP, UNFPA and Irish Aid.

Another important building block of GRB that is currently being considered is the participation of MMAS in the budget discussions among ministries, led by the MPD and MF. MPD, MF and MMAS are currently investigating how to implement this proposal effectively. There are also discussions ongoing regarding the preparation of gender budget statements in a selected number of line ministries.

The UNIFEM GRB programme in Mozambique has strongly engaged with national documents and processes that are the basis for GBS and SBS. In particular the involvement with the PARPA-process has been substantial. The set-up of the GCG, the network of gender actors from government, civil society and donors, was crucial in terms of networking, lobbying and advocacy.

So far the GRB programme has not specifically targeted or engaged with the working groups of the Joint Reviews, including the Economists Working Group (EWG), the BAG and the Poverty Analysis and Monitoring Systems (PAMS) that are central in the context of discussions related to GBS.

Recently the UNIFEM GRB programme has invested more purposefully to highlight explicitly the value added that GRB may play in the context of new aid instruments.

As a result from the participation of programme partners in a meeting in Zambia on gender and aid effectiveness (July 2007), UNIFEM, in collaboration with Irish Aid organised a national workshop on gender and aid effectiveness in November 2007, in which high-level actors from various arenas participated.

An active engagement with several of the entry points that are important in the context of NAM has led to a number of effective process changes. The fact that the GRB programme has adopted a multi-actor approach, simultaneously targeting actors that are positioned in various arenas (central, sectoral, inside and outside government) is crucial. This obviously is a complex undertaking with a need for capacity building, institutionalisation at all these various arenas and coordination among them.

In spite of the fact that key actors in various arenas are convinced of the value added of GRB, there is currently not yet a critical mass or the involvement of actors with the necessary power in order to realise an effective institutionalisation of GRB. In terms of donor entry points in particular, GRB instruments and approaches have remained underutilised and most of the donor agencies acknowledge they do not know yet how to cope with the opportunities, risks and challenges of the new aid modalities for gender equality and empowerment.

Several of the ongoing processes on the ground may at the same time be considered opportunities and threats for GRB, dependent upon a range of factors and actors, not the least upon the behaviour of donors, and particularly the PAP. The fact that the present Head of the Troika, Ireland, is highly supportive of gender equality and empowerment may in this respect be considered an opportunity.

The move from input-based line-item budgetary systems to more results-oriented programme budgeting opens opportunities for the inclusion of a gender dimension and for the introduction of gender budgeting, but this is nowhere automatically realised and evolutions taking place in this field need to be followed up closely in order to prevent another case of gender retrofitting.

In the case of Mozambique national actors and particularly those within MPD and MF have clearly taken on a leadership role in GRB. The NAM key principle of 'country ownership' and 'leadership' has in the case of Mozambique so far not led to a neglect of gender issues in aid-related processes. Nevertheless, interviewees disagreed on the underlying political willingness to effectively move beyond discourse.

The integration of a gender dimension in data collection and analysis exercises which are currently increasingly on the agenda might increase their policy relevance and their methodological quality. GRB tools and approaches could be particularly relevant here. The establishment of M&E processes might also be a concrete arena for cooperation between various actors (universities, donors, parliament, etc.).

Several of the respondents indicated that they preferred the NAM principles to be applied for CSOs as well, because the old-style burdensome project financing of their activities heavily increases transaction costs up to the level that they have less time to invest in their lobbying, advocacy and M&E function.

Finally, there are a number of threats which are linked to the way GRB is often misunderstood. Several of the respondents consider GRB to be limited to the budgeting phase of the 'intervention' cycle while in reality it entails the integration of a gender dimension in the overall cycle of policy-making, planning, budgeting, M&E. Besides, it is also evident that some of the interviewees perceive GRB as a deus-ex-machina, but GRB can not ensure that the demand side (household level) will also react positively or immediately to these changes. Having unrealistic expectations about what GRB can achieve may be particularly threatening for its sustainability in the future.

Rapid gender budget analysis of the health sector

The Health Sector Strategic Plan II 2008-2012 (PESS (*Plano Estratégico do Sector Saúde*)), is the main long term policy document elaborated by MISAU that defines its policies and main objectives. In addition, there is an annual Health Sector Social Economic Plan (Health PES, *Plano Económico e Social Sector Saúde*) and an Annual Operational Plan (POA, *Plano Operacional Anual*).

On the basis of the PESS and the PARPA a Health Sector Performance Assessment Framework (Health PAF) with priority targets and indicators has been identified, which is updated annually through the Health Sector Social Economic Plan (Health PES) process.

There is a strong 'maternal bias' in the selected 'gender' priorities with a focus on two main areas, i.e. maternal mortality and HIV/AIDS among pregnant women and those in the reproductive age. Whereas all documents have specific 'gender' sections or paragraphs, the integration of a gender dimension throughout the rest of the document is largely lacking. Strategies and activities described in the gender sections are not translated into indicators and targets and not captured in the list of health priorities.

In 2008 planned health expenditures registered in the state budget are estimated at \$ 407,61 Mio; 12.1% of the total planned state expenditures. External funding is increasingly (from 46% in 2005 to 62% in 2008) becoming predominant in the government health budget. External resources are mainly disbursed through the Common Fund for Support to the Health Sector (PROSAUDE) which was established in November 2003. For 2007 it is estimated that about 28% of the total resources available for the health sector is off-budget (BAG, 2008).

The large dependence upon external resources (both on and off-budget) makes the sector particularly vulnerable to delays in disbursement of funds. The existence of different funding mechanisms and the large differences between commitments and disbursements also constrain

the effective usage of Medium Term Expenditure and Financing Frameworks (CDFMP) and Annual Operational Plans (POA) as an ex-ante planning and resource allocation tool.

The fact that there is no strong linkage between the planning and budgeting departments, makes it difficult to identify directly from the budget documents the amounts of the budget that are allocated to each of the priorities, programmes or projects. The most detailed information is available through the Annual Operational Plan (POA) which gives detailed information regarding the main activities to be undertaken during a specific year and the available inputs in terms of different financing sources (internal, PROSAUDE, etc). The review of the latest 2007 POA from a gender perspective shows that the budget allocated for the entire set of 'gender' related priorities (including those related to maternal health as well as those identified in the gender sections) is extremely low (below 1% of the total health expenditures). Resources allocated to the activities that have been identified in the gender sections are negligible and entirely funded through PROSAUDE.

So far, the available data at MISAU does not allow systematic analysis of the extent to which men and women benefit from the health expenditures that are allocated for the entire population. Information about usage of health services is generally poor, as is the disaggregation of data.

A gender budget analysis often includes information on the gender profile of human resources at the various levels of the supply side, which is interesting from the perspective of a representative bureaucracy but it might also function as a proxy for the gender-sensitivity of the service delivery. The number of male and female health personnel is balanced on average, with differences between provinces (a male bias in northern provinces and a female bias in the south) and an underrepresentation of women in central bodies.

Selected recommendations

The Annual and Mid-Annual Reviews are seen as an ideal occasion to carry out a gender review of all sector policies. Since the quality of these reviews is dependent on the functioning of the working groups, the GRB programme should find ways to collaborate with working groups that are central in the context of discussions related to GBS, like the EWG, the BAG and the PAMS. A concrete opportunity for collaboration might be offered in the context of tracking, monitoring and evaluative exercises that will be on the agenda in the future.

Since there is only systematic data collection on progress in indicators that are included in indicator/ targets matrixes, it is important to include in these matrixes priorities and activities identified in the gender sections. In order to keep gender-related indicators in these matrixes, one should be careful with moving towards aggregates, because a focus on aggregates tends to conceal exclusionary policies and differential effects on the ground.

While donors have shown some interest in GRB, GRB instruments and approaches have remained underutilised in donor's entry points. Their full potentialities should be more exploited, especially in discussions on PFM, capacity building or technical assistance, budgetary allocations and M&E processes. Donors (like the EC) that have already elaborated general guidelines, should particularly invest in the operationalisation towards the specific country context.

1 INTRODUCTION AND METHODOLOGY

In 2008 UNIFEM launched a new three-year programme: *'Integrating gender responsive budgeting into the aid effectiveness agenda'*. The programme is funded by the European Commission (EC) and mainly consists of two components, i.e. research and capacity building. The multi-country research reviews the effective use of Gender Responsive Budgeting (GRB) tools and strategies in the context of General Budget Support (GBS), Sector Budget Support (SBS) and Sector Wide Approaches (SWAs). The aim is to deepen the understanding of national partners and European Union (EU) decision makers and to feed into targeted and tailored technical support to improve country capacity for further institutionalisation of GRB. The programme has selected ten countries on the basis of a number of criteria, including the existence of GRB work, importance of GBS and/or SBS/SWAs from the EC and other donors, presence of budget reform processes, etc.

This report concerns the country research on Mozambique. It includes an overview of key development indicators and the aid management environment. In doing this, it focuses specifically on the development aid of two donors, i.e. the EC and Sweden. The EC is included in all country studies; Sweden was selected because it is an important supplier of GBS in Mozambique. The first chapter of the report concludes with an overview and analysis of key national policy-making, planning, budgeting and Monitoring and Evaluation (M&E) procedures. A review of GRB activities in Mozambique, the degree of engagement with new aid modalities as well as an assessment of the experiences is provided in a second chapter. Findings of a quick gender budget analysis of the budget of the health sector of Mozambique are presented in section 3. Finally, recommendations are provided.

The research combined primary and secondary data collection. At the outset a desk study was conducted during which a selection of literature and key country documents were reviewed, including among others the Poverty Reduction Strategy Paper (PRSP) of Mozambique (Plano de Acção para a Redução da Pobreza Absoluta, PARPA II), Aide Mémoires of joint reviews, Memorandum of Understanding between the Republic of Mozambique and the GBS donors, documents related to the policy and budget of the health sector, documents related to GRB activities in Mozambique and aid policy documents from the EC and Sweden. The main documents reviewed are listed in the bibliography.

Besides desk study, the researchers interviewed key persons in Mozambique in the period between 1 June and 13 June. At the outset of the field study a briefing was organised with the Economists Working Group to present the research content and objectives, and solicit reactions and collaboration. Interviewees were selected in such a way as to ensure representation from various arenas that are important in the context of new aid modalities. Respondents included representatives from the Ministry of Finance (MF), the Ministry of Planning and Development (MPD), the Ministry of Health (MISAU), the Ministry of Women and Social Action (MMAS), the National Council for the Advancement of Women (CNAM) and the Ministry of Interior (MINT) as well as representatives from the EC, Sweden, Belgium (as member of the Budget Analysis Group (BAG), funding agency of the United Nations Development Fund for Women (UNIFEM) GRB programme) and Ireland (as chair of the Troika), representatives from civil society and from United Nations (UN) organisations that support GRB activities in Mozambique. Annex 2 provides a complete list of the interviewees. The majority of the face-to-face interviews were in English, the interviews in Portuguese were translated by a local consultant who also translated documents. At the end of the field study, a debriefing was organised in order to validate a first set of key findings.

2 DEVELOPMENT MANAGEMENT CONTEXT

2.1 Country background

Mozambique is a country with 20.2 million inhabitants, located in the southeast of Africa. 51.5% of the population is female (UNFPA, 2005). The population of Mozambique is young with a high percentage of people under fifteen years, as is shown in figure 2.1.

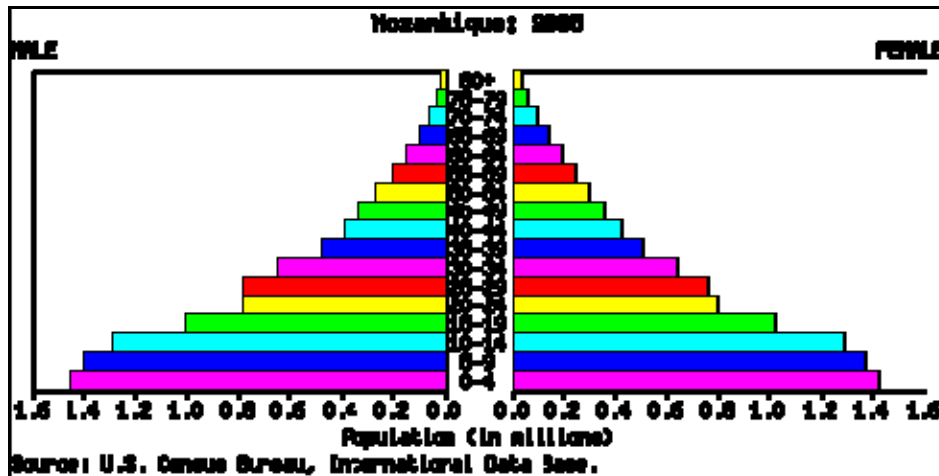


Figure 2.1: Age distribution 2005

Source: <http://www.nationmaster.com/country/mz-mozambique/Age-distribution>

The Gross Domestic Product (GDP) per capita (PPP) is USD 1,242 (2005) (UNDP, 2007a: 232). All provinces of Mozambique have shown real growth in their GDP over the period 2001-2006. However the average per capita GDP (2001-2006) differ substantially, with Maputo City showing an average GDP per capita that is three times higher than the national average and four times higher than the average GDP per capita of Niassa, Cabo Delgado, Nampula, Zambezia, Manica and Gaza. Maputo Province and Sofala have a higher average per capita GDP than the national average as well (Maputo Province twice as high as that of Sofala) (UNDP, 2007b: 12). The income is not equally distributed among the population: the poorest 10% of the population has 2.1% of the income or expenditure, the richest 10% has 39.4% (UNDP, 2007a: 284).

Despite high economic growth rates in recent years (average of 8.9% from 1997-2003) (Republic of Mozambique, 2005: 7), Mozambique still has one of the lowest Human Development Index (HDI, 2005) of the world. With a value of 0.384 the country is ranked 172 out of 177 countries. The GDP per capita (PPP USD) rank minus the HDI rank is -16 (UNDP, 2007a: 232) which is indicative of the fact that compared to other countries with a similar GDP per capita Mozambique does worse in translating its economic capacities into human development.

The Gender-related Development Index (GDI, 2005) of Mozambique is 0.373; its rank is 150 out of 157 countries. The HDI rank minus the GDI rank is 2, which means that the GDI rank is higher than the HDI rank among all countries for which both HDI and GDI can be calculated (UNDP, 2007a: 329). Both the HDI and GDI show a positive trend in the past few

years; the HDI had an average annual growth of 3.2% between 2001 and 2006, the GDI had an average annual growth of 3.5% in the same period. This means that the disparities between men and women as measured by the GDI are not increasing. The National Human Development Report 2007 of Mozambique concludes that ‘the policies intended to promote the advancement of women, particularly as regards access to education, health and other social services, are making steps towards reducing the gap between the development attainment of the two sexes (UNDP, 2007b: 9).

Table 2.1 gives an overview of the scores on the sub-indicators of the HDI and GDI.

	Female	Male	Total
Estimated GDP per capita (PPP USD), 2005	1,115	1,378	1,242
Life expectancy at birth 2005	43.6	42.0	42.8
Adult literacy rate 1995-2005	25.0	54.8	38.7
Combined gross enrolment ration for primary, secondary and tertiary education (%) 2005	48.0	58.0	52.9

Table 2.1 scores on the sub-indicators of the HDI and GDI.

Source: UNDP 2007/2008 report

The most explicit difference between men and women is demonstrated in the adult literacy rates; the female rate is less than half of the male rate. These differences are more pronounced in rural than in urban areas and more in the northern provinces than in the southern provinces. The same regional disparity applies to the enrolment ratio in the lower primary education level (EP1); in the northern and in the central provinces the differences between boys and girls are still evident, in the southern provinces the difference has almost disappeared (Republic of Mozambique, 2005: 8).

Because there are no readily available sex-disaggregated income data, the table only provides the estimated earned income for women and men. Female earned income is 80.9% of male earned income which is a high ratio compared to other countries in the world (for example, the percentage for Iceland, with the highest human development index, is 71.6%).

The UNDP has not calculated a Gender Empowerment Measure (GEM) for Mozambique. The Human Development Report 2007/2008 does give information on two sub-indicators of the GEM: % of seats in parliament held by women, which is 34.8% (and 37.6% in 2009 according to the most recent data provided by our interviewees), and the ratio of estimated female to male earned income, which is 0.81 (UNDP, 2007a: 333).

A report on the progress of the Millennium Development Goals in Mozambique draws attention to the fact that none of the targets of the goals will definitely be met by 2015. Only five targets will potentially be met: halve the proportion of people living in extreme poverty; reduce by two-thirds the under-five mortality rate; reduce by three-quarters the maternal mortality ratio; have halted and begun to reverse the incidence of malaria and other major diseases; and develop further an open, ruled based, predictable, non-discriminatory trading and financial system. There is only a strong supportive environment for the first target of halving poverty (Republic of Mozambique, 2005: 3). Clément (2008) regards Mozambique as one of the few sub-Saharan African countries that can achieve this first target, considering Mozambique’s success in reducing poverty with 25% between 1996 en 2002 (2008: 1).

The target belonging to the goal concerning gender equality (eliminate gender disparities in primary and secondary education, preferably by 2005, and all levels of education no later than 2015) is unlikely to be met. The supportive environment for this target is weak, but reportedly improving (Republic of Mozambique, 2005: 3).

2.2 Development aid in Mozambique

Mozambique received 1.4 billion USD Official Development Assistance (ODA) in 2007¹, an increase of 14.8% compared to the ODA received in 2005. In 2005 the ODA was USD 65.0 per capita and 19.4% of the GDP (UNDP, 2007a: 293). ODA that goes through the state budget accounts for about 50% of the budget (48.9% in 2006) (Ministério das Finanças, 2007: 11; Republic of Mozambique, 2006a: 1). This percentage is higher for the investment budget: the recent evaluation of General Budget Support estimated that donor support accounted for about two-thirds of the investment budget in 2001 (Batley et al, 2006: 10), and according to some of the interviewees it nearly covers the total investment budget.

The World Bank was the largest donor in 2007, with a contribution of 236.3 million USD, followed by the EC with 196.0 million USD (14.0 %). Sweden was the fifth largest donor (after UK and USA) and contributed 98.0 million USD (7.0 %). Of the total ODA in 2007 19.8 % was provided through loans (www.odamoz.org.mz)².

In 2007 23.0% of ODA was off-budget, including the support to civil society organisations (www.odamoz.org.mz). For the EC this percentage is 12.5% (www.odamoz.org.mz), but if only taking into account the support to government the percentage off-budget for the EC is estimated to be 8.0% (interviewees). For Sweden the estimates of the percentage range from 19.8% (www.odamoz.org.mz) to 10.0% (interviewees).

As table 2.2 shows, most of the ODA is still provided through projects, followed by GBS.

	Total ODA %	EC %	Sweden %
GBS	30.8	31.4	43.8
SWAp	22.2	16.7	9.2
Projects	43.9	50.2	46.6
Technical Assistance	2.5	1.2	0.4
Studies	0.3	0.5	0.0
Unspecified	0.3	0.0	0.0
Total	100.0	100.0	100.0

Table 2.2 ODA by funding type in percentages, 2007 (www.odamoz.org.mz)

The table does not include the ODA of USAID, as the website of ODAmoz does not provide detailed information on the ODA of USAID. The only data available is the total amount of USAID ODA, which was 106.0 million USD in 2007 (7.4%). None of USAID ODA was supplied through GBS or SWAp.

¹ The figure does not include ODA of the UN agencies. This avoids double counting, since in the UN expenditures bilateral ODA is partly included as well but it inevitably leads to an underestimation as not all UN ODA is from bilateral sources. The ODA figures inclusive of the UN ODA amounts to 1.5 billion USD.

² The website ODAmoz (www.odamoz.org.mz) provides information on ODA to Mozambique.

Four sectors have a SWAp, i.e. health, education, agriculture and HIV/AIDS (Da Silva Francisco et al, 2007: 23-9).

The 19 donors³ who provide budget support in Mozambique, termed the Programme Aid Partners (PAPs), support the government in line with a Memorandum of Understanding (MoU) between them and the government of Mozambique. The MoU was signed in April 2004 and sets out the terms and conditions for the provision of budget support by the PAPs, in order to assist the Government of Mozambique in the implementation of the PARPA (Republic of Mozambique, 2008). The PAPs and the government of Mozambique are currently in the process of preparing a new MoU, which should be signed in April 2009. The International Monetary Fund (IMF), Japan, United Nations Development Programme (UNDP) and the USA, who do not supply budget support, are observers in the PAP (Republic of Mozambique, 2008).

According to Clément (2008) donor coordination in Mozambique has improved aid effectiveness over recent years. The provision of budget support through a common financing scheme has made donor disbursement to Mozambique among the less volatile in the region. On the 12 indicators specified in the Paris Declaration, grouped under ownership, harmonization, alignment and managing for result, Mozambique scores in the top 25 percent on most of the indicators (2008: 5).

In the MoU a Performance Assessment Framework (PAF) is included, with indicators and goals taken from the matrix of PARPA indicators, through which the performance of the Government of Mozambique (GoM) is evaluated annually during the Joint Review. The GoM priorities are identified during the Mid-Year Review (see 2.3 for further information on the reviews).

The PAF 2006-2008 introduced an indicator to monitor the GoM's commitment to promote gender equality: 'Approval and implementation of the National Gender Policy and Strategy for Implementation (GPSI)' (Government of Mozambique et al, 2005a). In the PAF 2007-2009, which has 40 indicators (34 at the output level and six at the outcome level), this indicator is replaced with a new indicator 'PES/OE (Economic and Social Plan/ State Budget) and BdPES (PES implementation report) whereby the actions, budgets and progress in gender are reflected'. Specific women/girls related indicators are: 'coverage rate of institutional births', 'net enrolment rate at 6 years of age in the 1st grade-girls', 'EP2⁴ conclusion rate-girls' and '% (and number) of HIV positive pregnant women who have been receiving complete prophylaxis treatment in the last 12 months so as to reduce the risk of vertical transmission from mother to baby' (Republic of Mozambique et al, 2006a).

The fact that 'gender equality' is taken on board in the PAF implies that it also figures on the agenda in the annual and mid-annual review processes between various stakeholders. The main conclusions and recommendations of these reviews are summed up in the so-called Aide-Mémoires. Even though not all Aide Memoires devote specific attention to the gender related indicators, there is awareness of the importance of gender equality in education and health. The Aide Mémoire of the Joint Review 2008 mentions that the target related to the number of pregnant HIV positive women who receive anti-retroviral prophylaxis was met.

³ The 19 donors are (in decreasing position according to commitment of GBS for 2008): United Kingdom, World Bank, European Commission, Sweden, African Development Bank, Norway, Netherlands, Germany, Ireland, Denmark, Finland, Canada, Switzerland, Spain, Ireland, Belgium, France, Austria and Portugal.

⁴ EP2 refers to the last two years of primary schooling.

Also progress is reported in the gender mainstreaming indicator, although the target was not achieved. One issue that is repeatedly highlighted in all Aide Mémoires is the lack of disaggregated data which strongly jeopardizes gender analysis.

The performance of the PAPs is evaluated yearly through a PAF with 18 indicators, the PAP PAF, which has been jointly adopted by the GoM and the PAPs. The indicators are categorised under six objectives: portfolio composition, predictability, harmonization and alignment, utilization of government systems and reporting, extension of predictability and alignment and capacity building. None of them relate to gender. In the Performance Review of 2007 the performance of the EC received a score of 23 out of 36 (12th place), and the performance of Sweden received 25 out of 36 (9th place). The EC failed to meet the indicators on portfolio composition, which account for eight of the 36 points. The weak points of Sweden are related to programme-based aid and the length of the multi-year arrangement. Overall the judgement on the performance of both the EC and Sweden is positive (Castel-Branco, 2008: 23, 33).

Both the EC and Sweden are important suppliers of GBS. In 2007 the EC gave USD 61.6 million, 31.4% of EC's ODA to Mozambique in 2007. Sweden gave USD 42.9 million of GBS, 43.8% of its total ODA in 2007 (www.odamoz.org.mz). The total commitment for GBS for 2008 is USD 385.8 million, of which USD 52.8 million comes from the EC (13.7% of total GBS) and USD 44.6 million from Sweden (11.6% of total GBS). (www.pap.org.mz)

2.2.1 European Commission

The policy of the EC for Mozambique is described in the 'Country Strategy Paper and National Indicative Programme for the period 2008-2013' (CSP). The CSP is elaborated during discussions between the government of Mozambique and the European Union and aims to contribute towards the achievement of the PARPA II objectives.

Gender is one of the four cross-cutting issues (alongside democracy, good governance, human rights, the rights of children and indigenous peoples; environmental sustainability; and the fight against HIV/AIDS) for which the EC wants to strengthen its mainstreaming approach (European Commission et al, 2007: 2). EC considers contributions to the State budget as the most sustainable way to support the policies of the Government on cross-cutting issues. In the country diagnosis section of the CSP one paragraph is devoted to gender, in which the actions related to gender equality of the government of Mozambique are described. In the analysis of the human development status of Mozambique gender disparities in primary education, illiteracy among women and maternal mortality are mentioned. Throughout the remaining chapters of the Country Strategy and of the National Indicative Programme there is no paragraph or section on gender, but for each sector a short paragraph on the mainstreaming of cross-cutting issues is included. Specific reference to gender issues is made in the sections on agriculture, rural development and regional economic integration and governance. For instance in the section on agriculture, rural development and regional economic integration is written: 'Interventions in this sector are highly significant for women as 90% of them work in agriculture. The Ministry of Agriculture has produced both a gender strategy that places women as target group, an environmental strategy and an action plan for fighting HIV/AIDS' (European Commission et al, 2007: 35).

In 2007 the support of the EC to Mozambique was evaluated. The evaluation provides in its assessment of the EC support to Mozambique a paragraph on cross-cutting issues (Gender and Environment). It states that 'EC strategy aims to mainstream gender and environment issues

into all areas of cooperation although these aspirations are not detailed in all interventions'. Only in the transport infrastructure more specific proposals are made, in the other focal and non-focal sectors there are no detailed proposals for addressing these issues.

In Mozambique, the EC does not ring-fence or allocate funds specifically for gender, nor are allocations specifically marked or tracked in respect of gender. Nevertheless, gender equality is taken on board in the criteria included in the EC variable tranche. The EC uses a two-tranche system to transfer their GBS. The decision to disburse the fixed tranche (60% of GBS) is based on GoM performance in the previous year (Republic of Mozambique et al, 2004); the disbursement of the variable tranche (40% of GBS) is dependent on the performance on 13 PAF-indicators. Five indicators related to Public Finance Management are linked with 50% of the variable tranche, and the other eight indicators with the remaining 50%. Included in these eight indicators are the four women/girls output indicators for education and health. The EC did not include the gender mainstreaming indicator, because it is a process and not a results indicator. If an indicator is not met but there is progress, 50% is disbursed, if no progress is made, nothing is disbursed (interviewee). Respondents estimated that over recent years about 70 to 80% of the variable tranche has been disbursed. The CSP notes that the variable tranche could be used to encourage continuous dialogue on policies with the Government. However in the paragraph where the political dialogue is described no reference is made to gender. The EC is currently in the process of changing its approach regarding budget support. In order to improve the predictability of disbursement, commitments will be made for the full six years of the 10th European Development Fund (EDF). A fixed annual amount, which could be changed after a mid-term review, will replace the present annual fixed and variable tranche. (European Commission, 2008:1).

The support of the EC to civil society is about 10% of the ODA (9.8% in 2007) (PAP report). The EC does not specifically support women organisations or programmes whose specific objective is to increase women's empowerment or gender equality. In their decisions about funding to civil society organisations (CSOs), the degree to which cross-cutting issues (including gender equality) are integrated is one of the issues that is considered important for the assessment of the 'relevance' of a CSO proposal. The only programme that the EC supports in Mozambique with a specific 'gender' component is the three-year (2008-2010) multi-country programme *'Integrating gender responsive budgeting into the aid effectiveness agenda'*, executed by UNIFEM.

The EC Delegation in Mozambique has a part-time gender focal point, who spends about 15-20% of her time on issues related to 'gender' and whose main responsibility is the handling of the EC budget line that channels funds to CSOs ('Investing in People'). The gender focal point has no specific background in gender, economics or budgeting and none of the other programme officers that are involved in GBS (Budget Support Programme Officer) or SWAps (the sectoral attachés) have a background in gender or have received 'gender' training. There exist EC guidelines on how to integrate a gender dimension in different aid instruments (see European Commission 2004; European Commission 2006), but these guidelines have so far not been translated to the specific country level. There is no systematic process of internal consultation about the integration of a gender dimension in GBS and SBS, but there are various instances of ad-hoc consultation. The gender focal point participated in the process of drawing up the CSP and was consulted by the EC Budget Support Programme Officer in the identification process of indicators to be included in the PAF and the EC variable tranche. The participation of the gender focal point in the context of GBS and New Aid Modalities (NAM) mainly happens through her participation in the Gender Coordination

Group (GCG) and the Gender Working Group (see section 3) that are established in the context of the PARPA and the annual and mid-annual reviews (see section 3). In 2006 the former EC gender focal point was the vice-chair of the GCG.

2.2.2 Sweden

The most recent strategy of Sweden for its cooperation with Mozambique is the ‘Country Strategy for Development Cooperation, Mozambique, 1 January 2002 – 31 December 2006’, which has been extended up to 30 June 2008. Sweden is currently in the process of renewing its strategy. According to the strategy, the support of Sweden to Mozambique is in line with the PARPA goals, except for the support for cultural development (Sweden supports the Ministry of Culture) and democratic governance, which are not expressly linked to the PARPA (UD 2001: 17). In the strategy, under the description of the target group, it is stressed that breakdowns should be made according to gender, age etc. during the planning, implementation and evaluation of programmes and projects. Specifically on gender is stated: ‘Given the vulnerability of women in Mozambican society and their importance in the context of poverty reduction, gender equality issues and conditions for women generally must be a major consideration in all development cooperation’ (UD 2001: 21). In the description of the goals, reference to gender equality is made in the sections on culture, rural development, infrastructure and education. The commitment of the current ambassador towards gender equality was recently expressed in his article on the issue of domestic violence on the occasion of 8 March (women’s day). So far however there are no general or specific guidelines on how to engender the NAM but a gender policy manual for all aid modalities is currently being drafted.

Sweden has a part-time gender focal point and all staff has received a general background training in ‘gender’. The focal point is located in the department of democracy and human rights and spends about 10% of his time on gender issues while his main responsibilities include the management of support to CSOs.

In the gender policy of Sida (2005) two of the nine entry points to promote gender equality refer to budget/sector program support. The first entry point is a gender analysis of budgets, especially when a partner country’s Medium Term Expenditure Framework is discussed. The second entry point is during participation in donor co-ordination when Sida should contribute to improved gender equality at strategic levels such as the Poverty Reduction Strategy, SWApS and budgets (Sida, 2005: 10,11). However from the interviews (and highly similar to the case of the EC), it was clear that these entry points are not made operational and GBS is not a area of attention when it comes to ‘gender’ issues. The gender focal point is not systematically involved in internal discussions related to GBS, but there is ad-hoc consultation. His involvement in GBS mainly happens through the participation in the GCG and Gender Working Group. Sweden was co-chairing this group in 2007 and also provides financial support (through UNFPA) to the Technical Secretariat of the GCG.

GBS is currently the most important aid modality for transfer of ODA to Mozambique (43.8 %). Sweden decides upon its disbursement according to a two-tranche system: a fixed tranche (75% of GBS) and a variable tranche (25% of GBS). For the budget of 2009, the variable tranche will be dependent on the performance of the 18 governance indicators of the PAF which do not include any gender equality indicator. Sweden has no system to mark or track allocations in respect of gender and within the context of GBS, and it does not ring-fence or allocate money specifically for ‘gender’. In addition to GBS, Sweden supports the government in capacity building in the agriculture sector, the energy sector and in

governance. Within this capacity building, gender issues have not been included so far and there is no specific capacity building of the gender institutional apparatus.

About 15% of Swedish aid is allocated to civil society and the private sector. The aid to civil society is focused on strengthening the capacity of organisations to enable them to fulfil their advocacy and lobbying role for improved accountability and transparency. From within this perspective, an estimated 4% of the 15% for civil society and the private sector is allocated towards Fórum Mulher, a national umbrella organisation of CSOs dedicated to women's rights and women's economic and political empowerment. When deciding upon allocation of resources to other CSOs, gender equality is one of the criteria included. Sweden further supports gender equality objectives through its funding to specific multilateral organisations or some of their specific programmes; the United Nations Population Fund (UNFPA) for its promotion of gender equality (USD 0.5 million in 2007 (www.odamo.org.mz)) and UNICEF for their support to civil society for elaborating their brief to Parliament on GRB.

2.3 Planning, budgeting, monitoring and evaluation framework of Mozambique

2.3.1 Planning

The second Poverty Reduction Strategy Paper, the 'Plano de Acção para a Redução da Pobreza Absoluta' (PARPA II) of Mozambique was approved in 2005 for the period 2006-2009. Besides PARPA II Mozambique has a National Development Plan, the Government Five-Year Plan (2005-2009) (PQG), which is inspired by Agenda 2025 (2003), i.e. the long term vision of Mozambique (OECD/DAC, 2007a: 23-1). The PQG acknowledges the importance of the empowerment of women for the eradication of poverty and furthermore states the need to 'increase the financial participation of the State, of non-governmental organisations (NGOs) and of other agencies in institutional support to the promotion of women's status' (quoted in Republic of Mozambique et al, 2005: 81, 83)

While the PQG covers all sectors and is approved by parliament after the beginning of each legislature (de Renzio et al, 2006: 8), the PARPA, covering only the priority sectors, is more considered as the basis for cooperation between government and donors (interviewee). In order to concentrate the attention and capacity on only one process (IPAM, 2008: 33), de Renzio and Sulemane (2006) advises to integrate the PARPA in the PQG (de Renzio et al, 2006: 9). Some interviewees expect this indeed to be the case from the next planning cycle onwards.

The medium term policies and strategies are operationalised in the yearly Economic and Social Plan, the Plano Económico e Social (PES). In the PES the achievements of the previous year and the priorities for the coming year are presented. The input for the PES comes from the provinces and the sectors. Besides their inputs for the PARPA and PES, the provinces and sectors also have their own Strategic Plans and annual operational plans, which are not always consistent with the PARPA and PES (de Renzio et al, 2006: 11).

Table 2.3 gives an overview of the planning instruments of Mozambique and the involvement of the different actors.

Document	Government	Parliament	Civil Society	Donors
Agenda 2025	Initiated by the government	Endorsed by parliament	Agenda 2025 is elaborated by a non-government group, the Committee of Councillors, consisting of 14 personalities from various areas, including political parties, religious organisations, business community, academics and artists. Participation in consultation	Participation in consultation
PQG	Compiled by MPD Ministries (including the Ministry for Women and Social Action, MMAS) and lower-level authorities give input	Comments and approval in plenary session. Discussed beforehand by the different working commissions (including by the Commission on Social Affairs, Gender and Environment)	No involvement	No involvement
PARPA II	Compiled by MPD	No involvement	Participated in formulation	Influence through policy dialogue,

	Ministries (including MMAS) and lower-level authorities give input		process (including Forum Mulher)	financial support, technical assistance, the different working groups (including the Gender Working Group) and the PAF
PES	Compiled by MPD Provinces and line ministries give input (including MMAS)	Comments and approval in plenary session. Discussed beforehand by the different working commissions (including by the Commission on Social Affairs, Gender and Environment)	No involvement	Influence through policy dialogue, financial support, technical assistance and PAF

Table 2.3 involvement of actors in the planning instruments

2.3.2 Budgeting

The SISTAFE⁵ Law and Regulations from 2002 and 2004 respectively replaced the framework inherited from the colonial system of public financial administration, with the aim of introducing legislation and management models that are more appropriate to the needs of a modern public administration (Lawson et al, 2008: 19). The SISTAFE law institutionalized the Medium Term Expenditure Framework (MTEF), Cenário Fiscal de Médio Prazo (CFMP), as a fundamental planning instrument in budget formulation (Lawson et al, 2006: 27). The CFMP, prepared by the MF, provides three-year projections for sectoral allocations. Where it used to be an internal process of the MF, coordination with the line ministries has improved. Besides, for the first time the CFMP for 2007-2009 was approved by the Cabinet and published.

<http://siteresources.worldbank.org/CDFINTRANET/Overview/21458871/MozambiqueFINALLDecember112006.doc>

The CFMP is operationalised by the State Budget, Orçamento do Estado (OE). The OE contains all revenue and expenditure information. It is accompanied by a statement which

⁵ SISTAFE stands for ‘Sistema Integrado de Administração Financeira do Estado’ which means Integrated System for State Financial Management.

outlines the main fiscal policy initiatives and explains their impact on fiscal aggregates and revenue and expenditure projections (de Renzio et al, 2006: 10). In principle there is one integrated budget process for recurrent and investment expenditure (interviewee), but in practice they are separated (Lawson et al, 2008, p. 49; interviewee). The latest PEFA (Public Expenditure and Financial Accountability) furthermore indicates that, even though there is a reasonable correspondence between aggregates in the CFMP and the OE for the same year, this is not the case for the budget in the following two years. Therefore the CFMP is not yet very effective as a medium term planning tool (Lawson et al, 2008: 48; interviewee).

Table 2.4 shows the involvement of the different actors in the CFMP and the OE.

Document	Government	Parliament	Civil Society	Donors
CFMP	Prepared by the MF, line ministries (including MMAS) are increasingly involved	No involvement	No involvement	Influence through policy dialogue, financial support, technical assistance, working groups and the PAF
OE	Provinces and sectors (including MMAS) give input	The Budget and Planning Committee examines and reports to the National Assembly's plenary which comments and approves	No involvement	Influence through policy dialogue, financial support, technical assistance, working groups and the PAF

Table 2.4 involvement of actors in the budget

The initial sector ceilings of the budget are defined in the beginning of each year when the CFMP is updated. In May, the budget ceilings are sent to the sectors and other budget units, with the national orientation guidelines (i.e. call circular) for formulating proposals for the OE and PES. The need to integrate cross-cutting issues (gender, environment, HIV/Aids) in the 2008 budget proposals was explicitly included in the budget call circular (Ministério da Planificação e Desenvolvimento et al., 2007). In the period May-July the sectors and other budget units prepare budget proposals and submit them to the MF and the MPD. In August budget discussions are held by the MF and MPD (de Renzio et al, 2006: 10). At the 2007 conference on Aid Effectiveness and Gender Equality in Mozambique, it was recommended and decided that the MMAS will have a seat in the budget discussions from this year onwards (Conference on Aid Effectiveness and Gender Equality in Mozambique, 2007; see also section 3). It remains however to be seen to what extent this will effectively be put into practice (interviewee). On 15 September a draft version of the OE and PES is sent to the Economic Council (specialised council of the cabinet with key ministers) and then to the Council of Ministers for approval. On 30 September the drafts of the OE and PES are

submitted to Parliament. The deadline for parliamentary approval of the OE and PES is 15 December (de Renzio et al, 2006: 10).

The OE is seen as a credible document, with final outcomes close to the initial budget approved by parliament (Lawson et al, 2006: 2, European Commission et al, 2007: 10), particularly at the aggregate level (Lawson et al, 2006: 2).

However, as highlighted in de Renzio and Sulemane (2006: 13), there are three main factors shaping the lack of predictability in budget implementation. Firstly, the Minister of Finance is allowed to re-allocate budget resources during the year without the approval of parliament. Consequently, sector ministries and other budget entities are not encouraged to take the budget formulation process very serious. Secondly, inflexibility and delays in funds transfers, caused by the system for budget disbursement, prevents budget entities from managing their budget allocation more effectively. Finally, the large amount of off-budget expenditure, either from donor-financed projects or own revenues directly retained by spending agencies jeopardizes predictability.

Although the involvement of parliament has been strengthened, http://siteresources.worldbank.org/CDFINTRANET/Overview/21458871/MozambiqueFINA_LDecember112006.doc especially in encouraging budget transparency (de Renzio et al, 2006: 29), there are some institutional factors that limit the influence of parliament on the executive in the budget process. Among them are the lack of an explicit link between the PES proposal and the draft budget, the limited role of parliament in approving budget revisions, the existence of off-budget donor-financed expenditure and the lack of involvement in the approval and monitoring of the PARPA and the CFMP which should provide the strategic framework for the OE and the PES (Hodges et al, 2004: 41-44; interviewee).

2.3.3 Integration of the planning and budgeting process

Mozambique's development strategy and the budget process are increasingly connected (OECD/DAC, 2007a: 23-2). The process of annual budget formulation is linked to plan formulation (preparation of the annual *PES*) and, in turn derives from a wider fiscal strategy (the *CFMP*) and an overall set of government objectives (the *PARPA*). As explicitly indicated in Lawson et al (2006: 2) links between these four elements are not as coherent and consistent as they should be but their respective roles are defined in law and the challenge of improving coherence is steadily being addressed.

However, the existence of two separate documents which detail budget policy (OE) and programme objectives (PES) separately makes it difficult to link directly PARPA objectives with annual expenditure plans and priorities (de Renzio et al, 2006: 22). In most sector ministries, the OE and the PES are formulated by two separate administrative units, the Finance and Administration Department in the first case and the Planning Department in the second one (de Renzio et al, 2006: 10). On central level planning and budgeting are divided between the MPD and the MF. While there used to be one ministry, i.e. the Ministry of Planning and Finance (MPF), the government decided to divide this Ministry after the elections in 2004 (Lawson et al, 2006:14). The reason for the division was probably political and inspired by the intention of government to strengthen its role and focus more on development planning (de Renzio et al, 2006: 10; interviewees). While the ministries are still working closely together and potential negative consequences of the division are not yet noticed (interviewees), the division between two ministries could threaten the integration of planning and budgeting (Batley, 2006: 56; OECD/DAC, 2007a: 23-3; de Renzio et al, 2006: 10; interviewees).

De Renzio and Sulemane (2006: 23) refer to the existing budget classification system, which does not allow for clear linkages of expenditure data with outputs and outcomes, as another important characteristic which limits the capacity of the government to link the PARPA objectives and the budget priorities. In both the formulation and execution of the budget an economic, administrative and functional classification system is applied. However, the functional classification is still incomplete, because the functional classifiers only relate to the 10 principal functions of government and exclude the 69 sub-functions within the Classification of the Functions of Government (COFOG) system (Lawson et al, 2008: 34).

In order to fill the classification gap, in the budget of 2008 the GoM introduced programme based budgeting in three programs in the sectors of education (basic education), agriculture (food security) and public works (bridges). This new system defines specific outputs and the required resources to achieve the pre-determined outcomes, which are linked with the strategic and policy objectives of the programmes (Lawson et al, 2008: 23, 35). The introduction of programme based budgeting in these three programs was supposed to be a pilot and to be gradually introduced in other sectors, but it is understood that the government intends to introduce programme based budgeting in all sectors in the budget of 2009. Interviewees are sceptical about the quick implementation, because according to them a good assessment is lacking and pre-conditions are not met. They fear that programme-based budgeting will be just one more classifier besides other classifiers (interviewees). Also the PEFA describes it as very ambitious and consider it only feasible if the programme is accompanied with a comprehensive training programme (Lawson et al, 2008, p. 36).

2.3.4 Monitoring and Evaluation

In Mozambique there is no law that explicitly establishes and describes the national monitoring and evaluation system (USEC, 2008: 10). The MPD is principally involved in monitoring and evaluation. In 2002 a Poverty Monitoring Unit/ Team was set up with the responsibility of establishing a national (poverty) monitoring system, hereby linking with other national, provincial and district government departments and with civil society through the Poverty Observatories, a consultative forum for civil society. In order to give more attention to the analytical capabilities of MPD the National Directorate for Research and Policy Analysis (DNEAP) was founded in 2005 (de Renzio et al, 2006: 17). The DNEAP publishes discussion papers with the aim of stimulating discussions and exchange ideas on issues related to the economic and social development of Mozambique. One discussion paper has already been written which specifically focuses on gender (GRB) issues: Experiências Internacionais da Orçamentação na Óptica do Género (International experiences with gender budgeting) by Maimuna Ibraima (2006) (<http://www.mpd.gov.mz/gest/publicat.htm#Discussion%20papers>).

The progress on the execution of the PES and OA are monitored in the PES implementation report (Balanco do PES, BdPES) respectively the Quarterly Budget Execution Report (Relatório de Execução Orçamental, REO). All donor funding for the public sector, whether fully on-budget or not, should in principle be reported and processed in the REO (Batley, 2006: 225). The BdPES and the REO form the main inputs for the annual and mid-annual joint reviews of the government and the donors and for the Development (Poverty) Observatory.

The table 2.5 highlights the involvement of the different actors in monitoring and evaluation.

Instrument	Government	Parliament	Civil Society	Donors
Poverty related Surveys	Compiled by the National Statistics Office (INE), under the responsibility of the Minister of MPD. Sector ministries, (only recently also the MMAS), give input for questions to be included in surveys of INE.		CSOs compile the Poverty Annual Report (RAP)	
BbPES	Prepared by the MPD	Comments and approves	No involvement	
REO	Prepared by the Ministry of Finance	The Budget and Planning Committee examines and reports to the National Assembly's Plenary which comments and approves	No involvement	
Joint Review	The government participates in the joint review		Observer status since 2005. Fórum Mulher attends the JRs.	Monitoring instrument of donors
Development (Poverty) Observatory	Set up by government, the secretariat is in the Ministry of Planning and Development		Variety of actors involved with different interests, which are not necessarily compatible Fórum	Participation

			Muhler is an active participant	
--	--	--	---------------------------------	--

Table 2.5 involvement of actors in monitoring and evaluation

The National Statistics Office (INE) is responsible for conventional surveys such as the Household Budget Survey, Demographic and Health Survey, Labour Force Survey a.o. All ministries can make suggestions for questions to be included in the surveys. Additionally, they can also undertake their own surveys, with the help of INE. The linkages among INE and the line ministries are mainly organised through the Directorates of Planning and/or Statistics of the line ministries. It is only since 2005/2006 that a similar Directorate of Studies and Planning has been set up within MMAS. The elaboration of this directorate and the capacity building provided by INE should positively affect systematic data collection in the area of gender equality and empowerment which has so far largely been lacking.

The household surveys of Mozambique are generally recognized as having been of high standard. However, de Renzio and Sulemane (2006) highlight some elements which limit their usefulness as a monitoring and reporting mechanism in relation to planning and budgeting: ‘the analyses done of the survey data so far have not assessed whether and how the changes which have taken place are linked to the implementation of government policies, and do not consider the relationship between poverty reduction and the country’s strategies as contained in the PARPA’ (de Renzio et al, 2006: 17).

INE has delegated the responsibility for the production of statistics for sectors like education, health and agriculture to the sector ministries (Infodev, 2006: 8), which have their own management information systems (MIS). The Education Management Information System (EMIS) for example was introduced in 1976. Even though the EMIS plays an important role in the annual planning cycles and monitoring, it has proved to be difficult to develop the system from an activity monitoring system to a system that systematically reviews if activities have the desired result or outcomes (Infodev, 2006).

Donors monitor the performance of the GoM during joint reviews. In the Memorandum of Understanding between the government of Mozambique and the Budget Support Donors (the PAPs) it is foreseen that each year two joint reviews are held. The first annual review follows the production of the BdPES and is focused on establishing a joint view on performance, which serves as the basis for new commitments. The mid-year review is held prior to the submission of the PES and OE to the Parliament and is focused on dialogue related to forward planning and budgeting and agreement on the PAF (Republic of Mozambique et al, 2004: 9).

In the Joint Review process working groups prepare reviews for their respective areas. The working groups are constituted around the five thematic pillars of the PARPA: Macroeconomy and Poverty, Governance, Human Capital, Economic Development and Cross Cutting Issues. Gender is one of the eight cross-cutting issues (IPAM, 2008: 11) and there is a working group on gender. Fórum Muhler is not only involved in this gender working group but also tries to raise gender issues as much as possible in other working groups (interviewee). For the latest 2008 review twenty-nine working groups were involved (Republic of Mozambique et al, 2008). During this review it was decided that the government should be the chair of the working groups whereas previously this had not been defined (interviewee).

The Joint Reviews are considered as long, complicated and onerous, absorbing a significant part of GoM capacity. The situation is expected to be improved by the ongoing process of harmonization and alignment with the Government processes of planning and budgeting (IPAM, 2008: 11). Other highlight (see de Renzio et al, 2006:20) that the Joint Review process has also allowed for a clearer focus on the government planning and budgeting cycle as a basis for common policy discussions and for overall monitoring and reporting (de Renzio et al, 2006: 20).

The joint reviews are linked to other dialogue processes, including the Poverty Observatory (PO) (Republic of Mozambique, 2004), which was set up by the government in 2003 as a yearly consultative forum for monitoring the objectives, targets and actions specifically assigned to public and private sectors within the context of PARPA (Da Silva Francisco, 2007: 5). Recently its name changed into Development Observatory (DO).

For the first PO the government invited 20 civil society organizations, including trade unions and private sector. Because the organizations were invited only some days before the PO, they were not able to prepare themselves. They decided to create the G20, a secretariat for civil society participation, and prepare themselves for the next POs through the writing of the Poverty Annual Report (RAP) (interviewee). The RAPs are highly qualitative and are mostly based on extensive interviews and national and provincial seminars (de Renzio et al, 2006: 17). They are not really suitable as monitoring instrument because they are more forward-looking (de Renzio et al, 2006: 17) and not really focused on monitoring and evaluating the PARPA. Thus they can hardly serve as a basis for dialogue between the government and civil society on the implementation of the PARPA (da Silva Francisco et al, 2007: 38). Nevertheless, a number of specific policy proposals in the RAPs were discussed during the Poverty Observatories and were used in discussions on the formulation of the PARPA II (de Renzio et al, 2006: 17). Following a demand of civil society organizations and international cooperation agencies most of the provinces followed the idea of the PO and started their own Provincial Poverty Observatory's (PPO) (Da Silva Francisco et al, 2007: 5). The G20 is involved in these PPOs as well (interviewee).

Even though the technical and advocacy capacity of the G20 is still low, it is an important step to institutionalize civil society participation in the policy process (de Renzio et al, 2006: 29). By now around 200 civil society organizations have linked up with the G20. There are not many women's organizations involved in the G20, but Fórum Muhler is widely recognised as an active and strong participant in the G20 (interviewees). They were given the responsibility of reformulating the definition of poverty, which was taken on board in the PARPA II (interviewees).

While it is considered positive that at least the government opened a forum to share information and debate on government policies and priorities (de Renzio et al, 2006: 29), a report on the PO (da Silva Francisco et al, 2007), concludes that the PO is more an event than an effective and efficient M&E mechanism. The authors motivate this conclusion by the fact that the PO is a one-day session only organized once a year and so far relevant results ready for operation have been lacking. They recommend to review the role and function of the PO, starting from its very concept and goal, and to transform it into a more formal mechanism with a specific purpose, processes and follow-through actions. The Joint Review 2008 observed progress in the institutionalisation and quality of the Development Observatories (Republic of Mozambique et al, 2008: 3).

2.4 Gender in PARPA II

A gender analysis of PARPA I (Garrett, 2003:1) concluded that the integration of gender, in terms of both content and process, was minimal and very much in need of strengthening. Due to efforts of various gender actors in the country, and with help of outside actors, such as the Tanzanian Gender Networking Programme (TGNP) which have been engaged by the GRB programme, the gender-sensitivity of PARPA II has much improved (see section 3). PARPA II integrates gender as a cross-cutting issue and as a section on its own. Improvements are particularly evident in the sections on diagnosis and selection of priorities and more for capabilities (particularly education) than for opportunities, security or empowerment dimensions of poverty. A noteworthy exception is the inclusion of the fight against domestic violence as a priority issue (2006: 60). Interestingly, PARPA II also includes among its priorities the elaboration of an institutional ‘gender’ apparatus, including gender budgeting. GRB is nevertheless not discussed in the section on the macro-economic framework and budgeting reform process (CFMP, programme-based budgeting, *sistafe*, etc). Furthermore, neither the PARPA nor the OE provide information on the budgetary allocation that is allocated to each of the specific priorities identified.

The PARPA Strategic Indicators Matrix includes two specific outcome indicators on gender (‘Gender Development Index according to established goals’ and ‘Gender mainstreamed into the planning process’) and four output indicators. Two of the output indicators were included in the PAF, one in PAF 2006-2008, the other in PAF 2007-2009 (see 2.2). Besides these specific indicators there are gender related indicators for the health sector (three outcome, three output), the education sector (two outcome and one output) and for HIV/AIDS (one output). Of these indicators, one output indicators for the health sector, two outcome indicators for the education and one output indicator for HIV/AIDS are included in the PAF 2007-2009 (see 2.2) (Republic of Mozambique, 2006a).

Concerning the underlying processes of PARPA II, here as well an improvement can be observed compared to PARPA I. There was an increased participation of gender actors from different arenas in different phases of the PARPA II process. As will be highlighted below in more detail, the Gender Budgeting Programme has fed into an increased knowledge of gender actors about ‘mainstream’ planning and budgeting processes while also the awareness and understanding of national key budgeting and planning actors on the integration of a gender dimension in mainstream processes have improved.

3 GRB EXPERIENCE IN MOZAMBIQUE

In what follows an overview is given of the GRB activities undertaken so far, the actors engaged and the results obtained. The chapter describes to what extent GRB has been used in the context of new aid instruments and gives an assessment of the strengths, weaknesses, opportunities and threats of the GRB experience.

3.1 Description of strategies, approaches, actors and results

The first initiative of gender budgeting started in 1998 when the MPF studied the way in which a gender dimension could be integrated into budgeting procedures. The aim was to allow sectors to specify expenditures by gender as far as their internal human resources were concerned as well as their investment budgets (Ibraimo, 2003). The response of the sectors to this early initiative was limited due to capacity constraints as well as ongoing budgetary reform processes (interviewees). The initiative was funded by the Swiss Agency for Development and Cooperation (SDC).

In 2001 UNIFEM launched a GRB programme, with the aim of providing technical and financial support to 20 countries to initiate or support gender budgets initiatives. Fifteen countries, Mozambique included, were supported by the Belgian government, the other five were supported from UNIFEM's core or other funds (UNIFEM, 2005:3). The first phase of the UNIFEM GRB programme in Mozambique started in February 2003 (until May 2005; budget: USD 75,000) and was led from the regional UNIFEM office in South Africa, since, at the time there was no UNIFEM office in Mozambique. The programme was mainly aimed at awareness raising and capacity building (UNIFEM, 2005: 42). The targeted audience were planning and budgeting officials as well as gender actors both within and outside government, including more specifically the Directorate of Women (DNM) and the CNAM, both located in the MMAS, gender focal points in the sectoral and central ministries and the Fórum Mulher. The activities that were organised together with UNDP led to an increased understanding of national budgeting and planning processes (including the PARPA), to an understanding of GRB, to the strengthening of the lobbying and advocacy capacity and to the establishment of a core of trainers who can conduct training on GRB (see also UNIFEM, 2006). Besides training and sensitisation, the first phase of the GRB programme also invested strongly in the creation of strategic partnerships at the national and regional level. The networking with TGNP who was brought in from the start to provide technical expertise on mainstreaming gender in the national budgets and the PARPA has been particularly useful throughout the entire GRB programme (interviewee).

The on-going second phase of the programme (June 2005-December 2008; budget USD 752,606) builds upon the achievements of the first phase and is more directly oriented at the effective integration of a gender dimension in national policy, planning and budgetary processes (UNIFEM, 2007a: 27). Partners and stakeholders include Fórum Mulher, MINT, MISAU, MPD, MINF, MMAS, CNAM, Mozambique Debt Group (MDG), UNDP and several donors. Besides a more general focus on central national policy, planning and budgetary processes, the programme has chosen to focus on key thematic issues that were selected as pilots, i.e. Violence Against Women (VAW) located within the MINT and HIV/AIDS and maternal health located within the MISAU (UNIFEM, 2006: 4). Since August 2007, UNIFEM has had its own office in Mozambique and the GRB programme has been led more strongly by a programme coordinator.

It is too early to assess fully the results of the on-going second phase. Some achievements and difficulties can nevertheless already be highlighted although it is not possible to attribute all these achievements directly or entirely to the UNIFEM GRB-programme. Other agencies, such as UNDP, UNFPA, and the United Nations International Children's Fund (UNICEF) are also involved in gender mainstreaming programmes that built the capacity of (among others) national ministries to integrate a gender dimension into their planning, budgeting, M&E processes (see among others http://www.undp.org/mz/en/undp_at_a_glance/1_achieving_the_mdgs_and_reducing_human_poverty).

Particularly at the level of the MPD, MF, MINT and MISAU important process changes have taken place towards the effective integration of a gender dimension in the planning and budgeting processes, without however yet providing clear indications of substantial budget shifts. A first noteworthy achievement has been the integration of a gender dimension in the national budget orientation guidelines for the elaboration of the 2008 PES (MPD et al, 2008). The inclusion is, however, limited to a mentioning of the importance of gender, clumping it together with other cross-cutting issues. In order to operationalise the orientation guidelines, two technicians from the MPD and the MF are currently providing technical advice and backstopping to gender units and planning and budgeting staff of MISAU and MINT (interviewees; UNIFEM, 2008). Recently, the MMAS has also elaborated a generic manual (Guião para a Introdução do Género no orçamento do Estado) including guidelines on how to incorporate GRB in national budgeting. The GRB programme will work further with MMAS to make the manual more country specific (UNIFEM, 2006:6).

As far as achievements at the sectoral level are concerned, MISAU has developed a national programme to improve maternal health services (UNIFEM, 2006:5) and the analysis of the MISAU budget shows that child and maternal health sub-programmes received more resources in the 2006 than 2005 MISAU budget (UNIFEM, 2007a: 25). A draft document on Strategies towards Gender Equality in the Health sector has recently been finalised and circulated to various stakeholders for comments with the aim to get it approved and signed by the Minister during a national workshop on Gender and Health in September 2008. This document was elaborated under the lead of the Head of the Gender Unit of the Ministry of Health (who is located within the cabinet of the minister and directly reports to the latter) and through the close interaction of different departments within the health ministry. As one of the interviewees highlighted, the participatory nature of the process slowed it down considerably but led to strategies that are owned and embedded within the ministry. They involve a type of gender-aware policy appraisal to be included in all health programmes, the specification of specific activities and budget lines for gender-specific needs in different health sector programmes, and the collection of sex-disaggregated data on beneficiaries and health sector staff (Ministry of Health, 2008). The disaggregated data collection at the level of the human resources envelope in the recurrent budget of the ministry of health also responds to the guidelines elaborated by the GRB key-person within the MF (and financed through UNIFEM) which are targeted at all ministries.

In MINT, a gender strategy and a plan for the gender unit has been formulated. Besides, a specific VAW programme has been created with a budget line of USD 30,000 including funds of UNDP, UNFPA and Irish Aid. The 2005 PES foresees the expansion of Gabinetes de Atendimento para Vitimas de Violência Domestica (facility in police stations for victims of domestic violence) to attain full coverage of all 129 districts (PES 2005 cited in UNIFEM, 2006: 19). The inclusion of a specific budget line for VAW is an important step forward given

the fact that within parliament there is still a debate ongoing regarding the adoption of the Law Against Violence against Women.

Another important building block of GRB that is currently being considered is the inclusion of a gender dimension during the budget discussions among ministries, led by the MPD and MF. MMAS would participate in these discussions and assess the budget proposals of line ministries on the integration of a gender dimension. MPD, MF and MMAS are currently investigating how to implement this proposal effectively (Conference on Aid Effectiveness and Gender Equality in Mozambique, 2007; interviewees). There are discussions ongoing regarding the preparation of gender budget statements. End 2006 a working session for government (MPD, MF, MMAS, CNAM, MINT and MISAU) was organised by Fórum Mulher and facilitated by TGNP. The session on gender budget statements generated considerable interest among the participants. Several interviewees highlighted that they are interested to rework the document '*Declaração orçamental de género*' (Fórum Mulher, 2007) that was produced as to make it more country specific. Another working session for the same institutions was organized and facilitated by UNIFEM in 2007 resulting in a "commitment" from sectors to pilot GBS in 2008.

There are efforts to integrate a gender dimension in the data collection at the level of some of the sectoral Management Information Systems, such as health and education. There are gradually also more systematic efforts to integrate a gender dimension in the conventional data collection instruments, such as household surveys, Demographic and Health Surveys, QUIBBs (Questionnaire on Basic Indicators of Well-Being) undertaken by INE (interviewees). Additionally, INE is willing to collect specific information for sectoral ministries or to give them methodological support when they embark on additional data collection exercises. While the collection of sex-disaggregated data may be on the rise, so far in-depth analysis of the data remains largely unexplored (INE only does the descriptive analysis of the data). Furthermore, various interviewees indicated that in those cases where there is analysis, there is hardly any feedback of this information into subsequent planning and budgeting cycles.

While Phase II has put less emphasis on engaging with 'mainstream' outside government (accountability) processes, there were two attempts at cooperation with the Mozambican Debt Group in the context of budget tracking studies in the sectors of education and health. The output of these exercises was not entirely successful because of the underestimation of the technical capacities needed (interviewees). Secondly, in the context of the parliamentary review of the 2007 budget, contacts were established with parliamentarians from the Commission for Social Issues, Environment and Women as well as the Commission for Finance and Economic Planning (UNIFEM, 2006: 7). The aim is to re-establish those contacts in the context of the 2008 parliamentary budget discussions.

3.2 Engagement of GRB with new aid modalities entry points

The UNIFEM GRB programme in Mozambique has strongly engaged with national institutions, documents and processes that are the basis for GBS and SBS. In particular the involvement with the PARPA-process has been substantial. A gender assessment of PARPA I (see Garrett, 2003) which was initiated by the GRB programme unveiled its gender blindness. It generated specific areas for improvement and fed into advocacy and lobbying for the inclusion of a gender dimension in PARPA II. The adoption of GCG, the network of gender

actors from government, civil society and donors, as one of the working groups of the PARPA II formulation process was crucial in terms of networking, lobbying and advocacy. Specific working sessions were organised in 2005 and 2006 with PARPA drafters from MPD, MF and sectoral ministries (particularly MISAU), firstly to support planners to mainstream gender and HIV/AIDS into national and sectoral plans and budgets and later to identify indicators using the PARPA II monitoring framework (interviewees; UNIFEM, 2006: 6). The investments seem to have paid off. Sex-disaggregated indicators, a gender process indicator and related targets have been included in the PARPA Policy Matrix and a selection of these has been retained in the PAF. While some of the informants indicated that the progress in these indicators is of marginal importance when it comes to disbursement decisions, the presence of the indicators does imply a yearly monitoring of their status, a discussion of progress during the Annual and Mid-Annual Joint Reviews.

Several informants, particularly from within donor agencies, highlighted the importance of these review mechanisms as an ideal opportunity to carry out a gender review of all sector policies. The quality of the review is to a large extent dependent upon the effective functioning of the Working Groups. The Gender Working Group, a subgroup of the GCG, functions currently as one of the 29 Working Groups and several of its members are also present in other sectoral thematic groups. From a quick review of the Aide Mémoires (2005-2008) it is clear that the Gender Working Group has been active in putting gender issues more prominently on the agenda. Interestingly, the latest 2008 Aide Mémoire explicitly refers to the challenges related to GRB and the need to address these. It states: ‘in budget execution, the current classifiers used in the sector plans and budgets do not fully capture the expenditures promoting gender equality: therefore, there is a need for the development of methodologies and instruments, appropriate for the context, aimed at gender based budgeting’ (Republic of Mozambique et al, 2008: 34).

So far the GRB programme has not specifically targeted or engaged with those working groups, including the Economists Working Group (EWG), the BAG and the Poverty Analysis and Monitoring Systems (PAMS) that are central in the context of discussions related to GBS. Members of the BAG indicated that the group had shown interest in GRB some years ago. However, they did not really investigate GRB approaches and tools in-depth as the MF had indicated that there were other priorities. During interviews, individual members of the BAG, PAMS and the Health Sector Working Group highlighted that there might be interesting opportunities to collaborate with the GRB programme (and possibly the Gender Working Group) in the context of tracking, monitoring and evaluative exercises (type Public Expenditure Tracking Survey (PETS), Service Delivery Survey (SDS)) that will be on the agenda in the future.

Recently the UNIFEM GRB programme has invested more purposefully to highlight explicitly the value added that GRB may play in the context of new aid instruments. UNIFEM supported programme partners from the MPD, MF, CNAM and the MDG to take part in a meeting in Zambia on gender and aid effectiveness (July 2007). The MPD presented a country case study on gender and aid effectiveness, which they took the lead in producing. As a result of participation at the Zambia workshop, and through interaction with the Gender Coordination Group, Irish Aid, which is currently the chair of the Troika, approached UNIFEM to organise a conference on gender and aid effectiveness. The conference took place in November 2007 and high-level actors from various arenas, including government representatives, donor community, civil society and UN agencies participated. There is an ambitious list of recommendations and responsible actors have been identified (UNIFEM,

2007b). The MMAS intends to organise a meeting with the Head of the Troika and discuss conclusions and recommendations² at the Council of Ministers in order to start the effective implementation.

Fórum Mulher, an important actor in the GRB programme, is highly visible and effective in outside government processes that are related to the new aid modalities. From the start in 2003, they have taken a particularly active role in G-20; the CSO-network that participates in the sectoral working groups and in the national-level participatory monitoring processes, the Development Observatories. Their activities have led to an increased understanding of GRB among outside government actors (including CSO, parliaments) and to a number of effective changes. For example, as a result of Fórum Mulher's involvement in the Poverty Observatory, the Prime Minister agreed to redraft several paragraphs from the Poverty Observatory report. Another tangible result has been the opportunity to work closely with MPD officials responsible for the production of PARPA II indicators (UNIFEM, 2006: 7).

3.3 Assessment of GRB Experience in the context of New Aid Modalities

3.3.1. Strengths and weaknesses

There has been an active engagement with several of the entry points (at the level of inside and outside government actors as well as donors) that are important in the context of NAM. This has led to a number of effective process changes. The fact that the GRB programme has adopted a multi-actor approach, simultaneously targeting actors that are positioned in various arenas, is crucial. There is a clear understanding of the fact that GRB by its very nature necessitates the involvement of i) central ministries and institutes (ministries of planning & development, finance, statistics) that issue budget guidelines, do follow-up and lead budget discussions and hearings; ii) line ministries that are responsible for sector-level processes; iii) the national gender machinery that back-up central and sectoral ministries and oversees the process; iv) parliament that discusses, approves and does the follow up; v) CSOs and research institutes that are involved in tracking, monitoring and evaluation; vi) donors that [might] integrate GRB in their ex-ante assessment of policies and institutional apparatus, in their monitoring and evaluation exercises, and their capacity building efforts. This obviously is a complex undertaking with a need for capacity building, institutionalisation within all these various arenas and coordination among them. The strong networking that currently exists among GRB actors located in those various arenas is clearly instrumental in providing this coordination.

In spite of the fact that key actors in various arenas are convinced of the value added of GRB, there is currently not yet a critical mass or the involvement of actors with the necessary power in order to realise an effective institutionalisation of GRB. This conclusion holds for the national government and non-governmental arena as well as for donors.

There exist within the MPD and the MF some key actors who have a clear vision upon how to translate general GRB tools and instruments for the particular country context, but they are relatively few and/or not hierarchically well positioned. Several interviewees highlighted that the general training they received using examples from other countries was interesting but certainly not specific enough as to enable them to translate it in their own ministries or their own organisation. At various points, interviewees indicated that they needed more specific guidelines, on-the-job training, mentoring, etc. GRB is indeed highly country specific and tailor-made blueprints that can readily be imported from other countries do not exist. There is

currently a high need for experimentation that involves actors at various levels (central, sectoral) with different competencies and responsibilities (planning, budget, M&E, gender). While such experimentation processes may eventually lead to national and ministry-owned processes, various interviewees indicated that it are very burdensome processes that need to be implemented in bureaucracies that are already plagued with high levels of reform fatigue.

GRB instruments and approaches have particularly remained underutilised in donor's entry points. While there has been some interest shown in GRB, its full potential has not been exploited so far. GRB instruments and tools have not been included in the assessments of the quality of the PARPA or the underlying government apparatus for policy-making, planning, budgeting and M&E. Donor-initiated discussions on Public Finance Management (PFM), capacity building or technical assistance do not include GRB, and when budgetary allocations are discussed there is no assessment of the potential differential impact upon (poor) men and women. None of the donors ring-fences money for gender, neither do they mark or track allocations in respect of gender. GRB instruments and approaches are also not really discussed in the context of the M&E processes that are increasingly being set-up in the context of new aid modalities.

In fact, most of the donor agencies acknowledge they do not know yet how to cope with the opportunities, risks and challenges of the new aid modalities for gender equality and empowerment (see also OECD/DAC, 2007b). While some of them (e.g. EC) have elaborated general guidelines on the integration of the gender dimension in some of the new entry points, including even the usage of GRB in this respect, it is particularly the operational translation to the specific country level that is lacking. On the ground, on the one hand the new aid modalities did not really lead to changes in the gender apparatus of donor agencies: mandates and capacities of gender focal points are still largely project-based and they are not systematically involved in discussions related to new aid instruments (GBS, SBS, and PFM etc.). On the other hand, staff that is involved in budget support discussions has not received a (profound) training in gender issues. The fact that GRB could in this setting be beneficial for various actors involved (including gender focal points, general budget support advisers dealing with both economic and political governance issues, sectoral advisers, etc.) and function as a bridge between them has so far largely been underutilised. This bridging function is not only relevant within individual agencies but also between the thematic working groups (e.g. gender & BAG, gender & PAMS, etc.).

Finally, there has been in the past relatively weak coordination among agencies (mostly UN) that provide support to gender mainstreaming. This has led to a fragmentary approach in an area which inherently demands a coordinated vision (interviewees). The 2007-2009 joint programme (UNDP, UNFPA, UNIDO, ILO, FAO, UNIFEM, UNICEF, UNESCO, WHO) on Women's Empowerment and Gender Equality (budget: \$ 12,345,000) (Republic of Mozambique et al, 2007c), one of the 17 programmes of the United Nations Development Assistance Framework (UNDAF) package, offers an opportunity to tackle this issue.

3.3.2. Opportunities and threats

Several of the ongoing processes on the ground may at the same time be considered opportunities and threats for GRB. Whether processes effectively turn out to be opportunities or threats is dependent upon a range of factors and actors, not the least upon the behaviour of donors, and particularly the PAP. The fact that the present Head of the Troika, Ireland, is highly supportive of gender equality and empowerment may in this respect be considered an opportunity.

In the case of Mozambique, ‘results-orientation’, i.e. one of the key-principles of the Paris Declaration, entails both opportunities and risks. Key instruments and processes in Mozambique that are related to results-orientation are the PARPA Strategic Matrix, the PAF and budgetary reform processes such as the CFMP and programme-based budgeting (see section 2.3).

Generally, ‘results-orientation’ can be helpful for the cause of gender equality and empowerment as it may help to lower the problem of ‘policy evaporation’, at least when gender equality and empowerment are among the outcomes and targets selected. In Mozambique, the PARPA Strategic Matrix and the PAF include a number of gender-related results indicators and one gender mainstreaming process indicator. Some of the interviewees criticised the presence of the gender process indicator which clearly matches the current tendency to deflate ‘management for results’ into ‘management by results’. In the latter case, particularly quick results are sought which are mostly not achievable in the area of gender equality and empowerment that need more long-term institutional changes. It is not entirely clear to what extent gender-related indicators will still be included in future PAFs or Policy Matrixes. A tendency which may further circumvent their inclusion is the move towards the use of ‘aggregates’ in order to decrease the number of outcomes and targets in Policy Matrixes and PAFs. While the move towards less complex and long matrixes may be rational, a focus on aggregates tends to conceal exclusionary policies and differential effects on the ground.

Mozambique has also entailed a number of ambitious budgetary reform processes. The move from input-based line-item budgetary systems to more results-oriented programme budgeting opens opportunities for the inclusion of a gender dimension and for the introduction of gender budgeting (see on this e.g. Sharp et al, 2003). However, the inclusion of a gender dimension in programme budgeting is nowhere automatically realised (see Sharp et al, 2003). Evolutions taking place in this field need to be followed up closely in order to prevent another case of gender retro-fitting.

In the case of Mozambique, the fact that MF and MPD are increasingly taking the lead in planning and budgetary processes, slowly leading to less parallel line ministry processes might be conducive to GRB. There are currently within MF and MPD important key-actors who understand the value added of GRB, know how to integrate it in the planning and budgetary processes and started effectively with this process. The integration of a gender dimension in planning and budgetary guidelines that are oriented towards all line ministries may be a crucial step in sidestepping the difficulties of getting a transversal issue (such as gender) integrated in vertically organised bureaucracies. Failures have particularly been observed when national gender machineries that are primarily responsible for gender mainstreaming are weak, as in Mozambique. Various respondents pointed to the low budget of the MMAS (0.26% of overall government budget in 2007; 0.40% in 2008) (Budget Analysis Group, 2008:1), and even more importantly its low budget execution rates (Republic of Mozambique et al, 2006b: 16), the marginal position of gender focal points in many of the ministries, the minor importance attached to ‘gender’ issues within the MMAS itself, etc. Also the effective realisation of the legal oversight and gender equality capacity building mandate of the CNAM (see Decree N°7/2004, April 1st) is heavily hampered by its location within MMAS and its dependence upon the overall MMAS budget. Recently, some minor improvements at the level of their financial and human capacities are discernible, nevertheless the functioning of the MMAS and CNAM needs close monitoring. This is particularly

important given the fact that they recently have taken on a number crucial responsibilities (interviewees; UNIFEM, 2007b) such as the lead of the Gender Working Group and the assessment of the gender dimension in the budget discussions. While this opens opportunities for increased ownership and leadership of the MMAS, it may at the same time suffocate the ongoing processes.

Mozambique national actors and particularly those within MPD and MF have clearly taken on a leadership role in GRB. The NAM key-principle of ‘country ownership’ and ‘leadership’ has in the case of Mozambique so far not led to a neglect of gender issues in aid-related processes. Nevertheless, interviewees disagreed on the underlying political willingness to move beyond discourse. Some were optimistic and pointed to legal instruments adopted by the government including the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the African Charter of Peoples and Human Rights, The Copenhagen Declaration and the Gender Declaration of the Southern African Development Community (SADC). Other sources highlighted the adoption of the 2006 Política e Estratégia Nacional de Género (Gender Policy and Strategy) (Republic of Mozambique, 2006b) which has given an impetus to the creation of gender focal points in ministries (see also African Development Bank, 2004: 19; SIDA, 2007: 14). Others were critical and pointed at the persistent weakness of the MMAS (including the CNAM) despite the fact that areas for remediation have been repeatedly highlighted through several diagnostic assessments.

The principle of ‘participation conditionality’, which has been promoted in the context of NAM should normally open opportunities for increased participation of women and gender actors, who have traditionally been underrepresented in mainstream policy-making, planning, budgeting and M&E processes. In the case of Mozambique, outside government actors, including women’s organisations, have long been neglected in official national and aid-related processes. While some improvements have been noted when moving from PARPA I to PARPA II, several respondents as well as secondary sources (de Renzio et al, 2006; da Silva Francisco et al, 2007) remain rather sceptical. One of the issues CSOs want to focus on more in the near future is monitoring and evaluative exercises of national poverty reduction policies on the ground. These local-level (independent) M&E exercises are particularly important from a downward accountability and learning & feedback perspective. They may contribute towards unveiling the micro-level impacts of macro-level policies. The integration of a gender dimension in these data collection and analysis exercises might increase their policy relevance and their methodological quality. GRB tools and approaches could be particularly relevant here. The set-up of M&E processes might also be a concrete arena for cooperation among various actors (universities, donors, parliament, etc.). The planned collaboration between the GRB programme and the Eduardo Mondlane University to get GRB integrated into the main curricula might be valuable in this respect. One of the issues that were highlighted during interviews as particularly threatening from the perspective of non-state actors, particularly CSOs, is the old-style burdensome project financing of their activities, which heavily increases transaction costs up to the level that they have less time to invest in their lobbying, advocacy and M&E function. Several of the respondents indicated that they preferred the NAM principles to be applied for CSOs as well. Given the fact that the outside-government gender demand side plays an important role in Mozambique, possible changes in financing modalities for CSOs will need close follow-up.

The attention to local-level M&E processes and the role of GRB therein is also relevant from the perspective of the ongoing discussions regarding the move towards a more effective degree of decentralisation. The discussion regarding the opportunities and threats of

decentralisation for GRB and objectives of gender equality and empowerment generally is beyond the scope of this study but deserves to be on the agenda of the GRB programme and other gender actors in the country. The programme of the United Nations Capital Development Fund (UNCDF) to support decentralized planning and budgeting creates opportunities for collaboration (UNIFEM, 2006:8). A first concrete initiative is the Gender Equitable Local Development (GELD), a UNCDF/UNIFEM/UNDP partnership in Senegal, Sierra Leone, Rwanda, Tanzania and Mozambique to support performance-based gender responsive planning and budgeting for local development.

Finally, there are a number of threats which are more directly linked to GRB itself or at least to the way it might be and is often misunderstood. Several of the respondents consider GRB to be limited to the budgeting phase of the 'intervention' cycle while in reality it entails the integration of a gender dimension in the overall cycle of policy-making, planning, budgeting, M&E. From our interviews, it is also evident that some of the interviewees perceive GRB as a *deus-ex-machina*. They were clearly disappointed that results of the GRB programme were not yet visible on the ground through a higher level of gender equality in poverty and well-being indicators. While the aim of the GRB is ultimately to contribute to this final objective, changes in final outcomes and impact are conditional upon a number of other factors that are not under its control. GRB is able to make government's expenditures and revenues more gender-sensitive (through changes in allocations, tax structures, underlying budgetary processes, increased gender-sensitivity of the service delivery centres, etc.) but it can not ensure that the demand side (household level) will also react positively or immediately to these changes. Having unrealistic expectations about what GRB can achieve may be particularly threatening for its sustainability in the future.

4 GENDER BUDGET ANALYSIS OF THE HEALTH SECTOR

4.1 'Gender' priorities in the health sector

Identifying gender priorities in the health sector necessitates a review of several documents. The Health Sector Strategic Plan 2001-2005 (-2010), the PESS (*Plano Estratégico do Sector Saude*), is the main policy document elaborated by MISAU that defines its policies and main objectives for several years. PESS I has been updated and a draft version of PESS II (2008-2012) has been finalised recently. In addition to the long-term plan there is an annual Health Sector Social Economic Plan (Health PES, *Plano Económico e Social Sector Saúde*) and an Annual Operational Plan (POA, *Plano Operacional Anual*).

The PESS I/II is closely linked to the PARPA I/II (2006-2009) which includes in its Pillar II on Human Capital a section on health, and sections on HIV/AIDS and gender under the 'cross-cutting' issues. The PARPA II Policy Matrix also contains a number of health and HIV/AIDS indicators. On the basis of the PESS and the PARPA a Health Sector Performance Assessment Framework (Ministry of Health et al, 2008) with priority targets and indicators has been identified which should in principle overlap with the health indicators in the overall PAF. Priorities and targets are updated annually through the Health Sector Social Economic Plan (Health PES) process. The Health sector PAF and its yearly update through the Health PES are the basis for the dialogue between MISAU and partners in the context of the SWAp and SBS.

There is a considerable degree of overlap in the 'gender' related priorities that are identified in the various documents. Reviewing sections that identify objectives, indicators and targets highlights that there is a strong "maternal bias" in the area of 'gender and health'. There is a focus on two main areas, i.e. maternal mortality and HIV/AIDS among pregnant women and those in the reproductive age. This is also clearly reflected in the indicators and targets in the PARPA Policy Matrix (health and HIV/AIDS section) and the Health PAF (see table 4.1). The PARPA (165, 166) as well as various interviewees indicated that the selection of these priorities is strongly linked to the indicators and targets captured in the Millennium Development Goals nr. five and six.

The country's maternal mortality rate is considered among the highest in the world with estimates of 980 per 100 000 live births in 1995 (WHO et al, 2001). The Health PES and the PESS II highlight that the maternal mortality has already decreased from 690 per 100,000 in 1997 to 408 in 2003. The initial objective formulated in the PESS I and the PARPA was to reduce maternal mortality further to 340 by 2009 (Republic of Mozambique, 2006a: 176). The 2008 PAF Health has updated the targets which are now set at 358 and 310 per 100,000 births in 2009 and 2012 respectively (Ministry of Health et al, 2008) (see table 4.1).

The other area which receives a lot of attention in all documents is the high prevalence of HIV/AIDS among women and girls. In 2005, 52.1% of the confirmed cases were women (Ministério da Saúde, 2006a: 9) and in the age groups 15-19 and 20-24 the prevalence of HIV/AIDS is three times higher among women than men (Ministry of Health, 2007: 28). The PARPA II indicates that the consequences of HIV/AIDS mainly fall on women, not only because of the higher infection rates but also because of their caring role within the household (Republic of Mozambique, 2006a: 22, 61). In the fight against HIV/AIDS priorities are clearly on women that are in the reproductive ages or on mothers, i.e. the reduction of the risk of vertical transmission of HIV from mother to child (see table 4.1). Besides a substantial

adjustment of the baseline data and targets set for the antiretroviral therapy treatment (Terapia Anti-Retro Viral, TARV), the PAF Health adds to the TARV indicator in the PARPA, ‘percentage (and number) of persons with advanced HIV+ infection receiving combined TARV in line with national protocols’ a disaggregation by sex and age group without, however, providing disaggregated data.

A general observation from the analysis of the specific health documents (PESS I, PESS II and 2007 PES Health) is that these all have separate ‘gender’ sections (PESS I and 2007 PES Health) or at least a gender paragraph (PESS II) while the mainstreaming of ‘gender’ is largely absent throughout the rest of the documents. Whereas one of the general objectives in the health sector is to reduce the inequity in the access and consumption of quality health services (Republic of Mozambique, 2006a: 177) and while ‘gender’ is briefly mentioned in the general discussion of the equity principle (Ministry of Health, 2001: 20), it is largely absent from the ‘mainstream’ health programmes targeted at the overall population. The fact that men and women might have differential access to mainstream health services in the area of other (than HIV/AIDS) communicable diseases such as malaria, tuberculosis, leprosy, cholera, meningitis is not included in the sections dealing with those specific health services (Ministry of Health, 2001: 32, 33, 34). In the case of malaria treatment programmes, pregnant women are considered a special target group, which again confirms the maternal bias (Republic of Mozambique, 2006a: 176).

The separate gender sections do bring in gender analysis, strategies, and activities that are related to the overall health system and specific health programmes but no specific indicators or targets are included. It is highlighted that the integration of a gender perspective in every health programme is essential if a more just and socially equitable policy is to be implemented, but this is not explicitly retained among the priorities of the health sector. Similarly, the gender section in the 2008 PES Health (p. 40-41) refers to the importance of the participation of men in reproductive health programmes, the need to strengthen the functionality of the gender unit, etc. but these issues are not included in the health matrixes and the PAF Health. Interestingly, the general gender process indicator in the PARPA II Policy Matrix and the PAF which captures the integration of gender issues in plans and budgets and applies to all sectors has not been included among the specific priorities of the health sector. Finally, all documents reviewed refer to the Gender Action Plan for further details and elaboration. However, up to 2006 this gender action plan was still lacking (Ministério da Saúde, 2006a: 11). The ‘Strategies towards Gender Equality in the Health sector’ which is currently being discussed for adoption, might fill the gap.

Priorities	Indicators/Targets (PARPA Policy Matrix/PAF)	Indicators/targets (PAF Health)
Reduce maternal mortality rate	<p><u>Performance Indicator</u></p> <p>-Maternal mortality rate from 408 per 100,000 in 2003 to 340 per 100,000 in 2009</p> <p><u>Product/execution indicators:</u></p> <p>- Coverage of institutional births, from 49% in 2005 to 52% (2007); 53% (2008); 56% and at least 45% in all districts (2009)</p> <p>- % of benchmark health-care units located in district headquarters where there is one expectant mother house,</p>	<p><u>Performance indicator</u></p> <p>-Maternal mortality rate from 408 per 100,000 in 2003 to 358 per 100,000 in 2009 and 310 in 2012</p> <p><u>Product/execution indicators:</u></p> <p>- Coverage of institutional births, from 49% in 2005 to 52% (2007); 53% (2008); 55% in 2009, and 60% (2012)</p> <p>- % of benchmark health-care units located in district headquarters where there is one expectant mother house, from 15% in 2005</p>

	<p>from 15% in 2005 to 60% (2007); 70% (2008); 90% (2009)</p> <p>- No. of health-care units per 500,000 inhabitants rendering Basic Essential Obstetric Services (reproductive health), from 1.23 in 2005 to 1.9 (2007); 2.3 (2008) and 2.6 (2009)</p>	<p>to 25% (2007); 35% (2008); 45% (2009) and 65% (2012)</p> <p>- No. of health-care units per 500,000 inhabitants rendering Basic Essential Obstetric Services (reproductive health), from 1.23 in 2005 to 1.9 (2007); 2.3 (2008) and 2.74 (2009) and 3.4 (2012)</p>
Reduce the risk of vertical transmission of HIV from mother to child	<p><u>Performance indicator:</u> -% of HIV+ pregnant women who received complete prophylaxis treatment in the last 12 months from 5% in 2005 to 22% in 2009</p> <p><u>Product/ execution indicator:</u> - No of health-care units with expanded PTV from 96 in 2005 to 250 (2007); 307 (2009)</p>	<p><u>Performance indicator:</u> -% of HIV+ pregnant women who received complete prophylaxis treatment in the last 12 months from 5% in 2005 to 22% in 2009. From 8244 in 2005 to 22 500 (2007), 42 000 (2009), targets for 2010-2012 to be defined later</p> <p><u>Product/ execution indicator:</u> - No of health-care units with PTV from 96 in 2005 to 250 (2007); 307 (2009), targets for 2010-2012 to be defined later</p>
Reduce the burden of malaria, particularly among the most vulnerable groups (par. 432); pregnant women are one of the targeted vulnerable groups	<p><u>Performance Indicator</u> -Prevalence rate of malarial parasitemia in pregnant women (goal not determined in the PARPA)</p> <p><u>Product/execution indicator</u> -% of pregnant women receiving at least one IPT doses, among the users of pre-natal interviews from 0% in 2005 to 60% (2007); 70% (2008)</p>	<p><u>Product/execution indicator</u> -% of pregnant women receiving at least one IPT doses, among the users of pre-natal interviews from 0% in 2005 to 36% (2007); 40% (2008), 43% (2009) and 55% in 2012</p>
Increase the number of beneficiaries of TARV	<p><u>Indicators</u> -% of people illegible to treatment receiving TARV in accordance with national protocols</p> <p>-number of people receiving TARV treatment from 15900 (2005) to 165 000 (2009)</p>	<p><u>Indicators</u> -% of people, disaggregated by sex, illegible to treatment receiving TARV in accordance with national protocols Targets set at 132 280 (2008) and 165 000 (2009), targets for 2010-2012 to be defined later</p> <p><u>Product/execution indicator</u> -number of people, disaggregated by sex, receiving TARV treatment from 1686 in 2005 to 6500 (2007), 10582 (2008), 15000 (2009), targets for 2010-2012 to be defined later.</p>

Table 4.1 Overview of priorities, indicators and targets
Source: on the basis of PARPA II and PAF Health

4.2 Analysis of policies, plans, programmes and projects

In what follows we focus on the translation of the above identified priorities and issues in policies, plans, programmes and projects.

Interventions in the area of maternal mortality are included under the National Integrated Plan for Community Health (PNI) and more specifically under the maternal/family planning component. The focus is on the expansion of institutional birth coverage which is mainly

expected to be increased through supply-side measures such as increased supply of basic obstetric services and expansion of houses for expectant mothers (*casas de mãe de espera*). This is also obvious from product/execution rates in the PARPA/health matrixes and the Health PAF (see table 4.1) (Republic of Mozambique, 2006a: 176; Ministry of Health et al, 2008). Whereas some of the health documents (PESS I) mention the potential difference between the supply and effective usage of the available health services, there is no in-depth analysis of the differences between outputs and outcomes and the importance underlying gender relations might play in this. The 2006 Mid-Year Review report states in this respect, “the low coverage of institutional deliveries needs a more detailed examination, considering that the sector has been increasing the offer of comprehensive and essential obstetric care, and more waiting-houses for pregnant women have been built near the health units. A specific study could be carried out to define the operational measures needed to improve the offer and the use of these services (Republic of Mozambique et al, 2006b: 10).

A very similar observation can be made regarding the policy and strategies in the area of HIV/AIDS. The objectives related to HIV/AIDS are addressed through the National Strategy Plan to Combat HIV/AIDS (PEN, *Plano Estratégico Nacional de VIH/SIDA*; PEN II, 2005-2009). The focus of the PEN is on five areas: prevention, stigma and discrimination, treatment (anti-retroviral therapy), mitigation of impact and coordination of the national response. The prevention of vertical transmission (Prevenção da Transmissão Vertical, PTV), which is a key component of the HIV/AIDS programme, is mainly being addressed through supply-side measures, i.e. the increase in health-care units with expanded PTV (see table 4.1). MISAU currently promotes to test all pregnant women for HIV and Syphilis. HIV+ women receive PTV through a specific package of medicines depending on the health status of the mother. TARV is only provided from the second trimester of the pregnancy onwards and when the mother has a sufficient level of CD4 (white blood cells). On the ground, the linkage among the PTV and the TARV programmes often encounters difficulties (interviewee). In 2006 the PEN SIDA was reviewed because it was clear that the expected results had not been achieved. Certain activities needed revision and goals needed to be redefined, particularly as they refer to the TARV and the PTV goals for 2009. In the context of the 2006 PEN review, the need for more focus on information, education and counselling at the community level was also highlighted (Republic of Mozambique, 2006a: 110). Interestingly, the 2005 Mid-Year Review indicated that HIV/AIDS prevention programmes needed to be intensified and address the strong link between gender inequality and HIV/AIDS (Republic of Mozambique et al, 2005b: 2).

The gender sections in the PESS I (24, 25) and the PES Health (40, 41) bring in elements to integrate a gender dimension in the two specific programmes mentioned above, while they also take a broader perspective. In summary, activities can be regrouped into supply side and demand side interventions and measures at a more institutional, systemic level. Firstly, the gender perspective of the health personnel training is to be strengthened through a revision of the training materials (particularly for the infant and maternal health and preventive health care), and the integration of a gender dimension in the training of health personnel and in the trainings of their teachers and health personnel. Secondly, communication with communities is emphasized, on the one hand, to obtain better information on the health issues that are relevant to men’s and women’s lives as well as the factors that influence their health-care seeking behaviour. Special reference is made to the participation of men in reproductive health activities. On the other hand, communication with communities is also considered important to disseminate information and promote reproductive health rights and legal measures for protecting against sexual abuse and physical and domestic violence. Thirdly, the

need for a more systematic and systemic integration of the gender dimension throughout the ministry is highlighted: the elaboration and adoption of a gender strategy and policy, the strengthening of the gender unit, the inclusion of a gender dimension in the monitoring system are mentioned.

While the gender unit of the health sector is well established and actively working on the integration of a gender dimension, there have so far been few visible outputs of gender mainstreaming. The Aides Memoires of the 2007 and 2008 review processes both indicated that the integration of a gender component was an area of poor performance of the health sector in 2006 and 2007 (Republic of Mozambique et al, 2007a:24; Republic of Mozambique et al, 2008: 30). In spite of these negative assessments, the degree of gender mainstreaming might increase in the near future as a result of the elaboration of the Strategies towards Gender Equality in the Health Sector (Ministry of Health et al, 2008) which should be adopted by the end of 2008. This document is the result of a lengthy process of interaction among various departments within the health ministry that was led by the Head of the Gender Unit, who is in the Cabinet of the Minister (and who is also the GRB key person).

4.3 Rapid gender budget analysis of aid and expenditure

Before presenting the results of the rapid gender budget analysis a precautionary note is necessary. The information needed for the different components of the analysis was not available in one document. Different sources had to be consulted which often provide substantially different budget figures. We have each time clearly highlighted the source consulted but a comparison or linkage among the different components of this analysis is thus not always possible.

In 2008 planned health expenditures registered in the state budget are estimated at \$ 407,61 Mio; 12.1% of the total planned state expenditures. Comparing data on realised expenditures over the period 2003-2006 shows an annual increase, both in absolute and relative terms. Health expenditures registered in the state budget have increased from about \$ 113,78 Mio in 2003 (10,6% of total government expenditures) to \$ 233,52 in 2006 (11.3% of total government expenditures) (BAG, 2008). External funding is increasingly becoming predominant in the government health budget. Whereas in 2005, about 54% of health expenditures registered in the state budget was financed through internal funding, this percentage has substantially declined over the last years, to 38% in 2008 (on the basis of planned expenditures) (BAG, 2008). External resources are mainly disbursed through the Common Fund for Support to the Health Sector (PROSAUDE) which was established in November 2003. PROSAUDE constitutes the first common fund and the quality of its procedures has contributed towards the partial integration of the Global Fund for AIDS, TB and malaria (GFATM). The integration of the vertical global fund into the horizontal health common fund is so far only partial and gradual, but it is in itself a highly exceptional and pioneering experience (Dickinson et al, 2007). Besides the existence of common funds that are on-budget there are still other financing mechanisms, including projects and vertical funds that are off-budget (interviewees). For 2007 it is estimated that about 28% of the total resources available for the health sector is off-budget (BAG, 2008).

The large dependence upon external resources (both on and off-budget) makes the sector particularly vulnerable to delays in disbursements of funds. In 2007 for instance, the majority of the planned activities in the area of training in obstetric care and TARV had to be

prejudiced because of late disbursements. Delays jeopardize the expansion of activities, the extension of the health network and the acquisition of material (Republic of Mozambique et al, 2008: 29). The existence of different funding mechanisms and the large differences between commitments and disbursements also constrain the effective usage of Medium Term Expenditure and Financing Frameworks (CDFMP) and POAs as an ex-ante planning and resource allocation tool. Moreover, the Ministry of Health is still characterized by a heavy compartmentalization of vertical programmes managed through different directorates which receive their own funding and retain a large degree of autonomy (Hodges et al, 2004). This hampers the implementation of well-coordinated and aligned policy-making, planning, budgeting and M&E processes; also in the area of gender equality. A better alignment among various funding mechanisms, in terms of processes of procurement, disbursement, implementation, technical and political dialogue, monitoring and reporting, is one of the important challenges put forward by the latest joint review (Republic of Mozambique et al, 2008: 12).

Budget execution rates are relatively low, but this is not a phenomenon which is unique to the health sector. The figures provided through the 2005 and 2006 joint sector reviews (*ACA, Avaliação Conjunta do Sector Saúde*) point at overall budget execution rates of 59% in 2005 and 75% in 2006 (Ministério da Saúde, 2006b: 26; Ministério da Saúde, 2007b: 53). Disaggregated information shows that particularly investment budgets have strikingly low execution rates (execution of 22% in 2005 and 2006). The 2008 Aide Mémoire indicates in this respect that low levels of budget execution are explained by the investment budget, and particularly by the external component. This is due to non-realistic planning and to the fact that an increasing budget volume of projects is registered on-budget but due to late financial reporting not necessarily captured in the budget execution reports of the MF. The same report highlights, however, that the execution of the common funds was very high (Republic of Mozambique et al, 2008: 27). It is most likely that budget execution rates will not substantially increase in the near future as the percentage of investment expenditures within the overall health budget is strongly increasing over time. Whereas in 2005 the health budget was almost equally divided over recurrent and investment expenditures, the balance has heavily shifted towards investment expenditures (64.7% in 2008). The increase in the health budget over time is thus mainly translated into an increase of investment expenditures (increase of 155% from 2005 to 2008 against an increase of 34% for recurrent expenditures) (BAG, 2008).

Interestingly, decentralisation policy has so far not led to a higher transfer of resources to the provinces. Health resources are currently still heavily skewed towards the central level (on average about 70% over the period 2005-2008). For 2008, the average planned expenditure per capita is USD 3,8 but there are wide variations in the country: from about USD 8 in Maputo City (excluding the resources allocated to the central hospital) to USD 2,2 in Zambezia.

The PESS II gives an overview of the projected resources needed in the area of specific health programmes (figures include also expenditures for medicines but not for equipment and infrastructure). Within this package of expenditures the bulk (about $\frac{3}{4}$) is allocated towards malaria and HIV/AIDS. The activities related to 'maternal health' are captured under the reproductive health component which will only receive a minimal part of the resources for specific health programmes.

Specific health programmes	2007	2008	2009	2010	2011	2012	Total	% of total
Reproductive health	553	616	676	737	880	1,031	4,493	0.52%
Vaccination	6,322	16,460	10,758	11,815	11,903	11,993	69,251	8.04%
Nutrition	165	197	229	263	293	321	1,468	0.17%
Malaria	49,863	58,251	47,220	47,535	47,855	48,181	298,905	34.72%
HIV/AIDS	30,492	41,080	51,338	64,881	75,594	87,032	350,416	40.70%
Tuberculosis	2,370	3,298	4,653	6,668	9,672	14,161	40,821	4.74%
Lepra	312	340	365	391	323	327	2,058	0.24%
Sanitation	1,450	1,533	1,615	1,701	1,791	1,886	9,976	1.16%
Neglected diseases	150	300	1,086	1,181	1,250	1,306	5,274	0.61%
Sub-Total	91,678	122,074	117,941	135,172	149,560	166,239	782,663	90.91%
Costs linked to implementation of the programmes (± 10 %)	9,168	12,207	11,794	13,517	14,956	16,624	78,266	9.09%
Total (000 \$)	100,845	134,281	129,735	148,689	164,516	182,862	860,929	100.00%

Table 4.2 Allocation of health expenditures over specific health programmes
Source: Ministry of Health, 2007a: 82

In most sector ministries, the OE and the PES are formulated by two separate administrative units, the Finance and Administration Department in the first case and the Planning Department in the second one (de Renzio et al, 2006: 10). The absence of strong linkage between the real (activities, outputs, outcomes) and financial sphere also holds for the health sector (Ministry of Health, 2001: 66; interviewees). Consequently, it is not straightforward to identify directly from the budget documents the amounts of the budget that are allocated to each of the priorities, programmes or projects identified in the sections above. The most detailed information is available through POA which is the main instrument for operationalising the PESS. It gives detailed information regarding the main activities to be undertaken during a specific year and the available inputs in terms of different financing sources (internal, PROSAUDE, etc). The review of the latest 2007 POA from a gender perspective is summarised in table 4.3. The objectives and activities highlighted in sections 4.1 and 4.2 are captured in the POA sections on 'reproductive health' (the first two objectives) and 'strengthening the National Health Systems' (all objectives and activities described in the separate gender sections of the health documents). The budget allocated for the entire set of activities is extremely low (below 1% of the total health expenditures). Resources allocated to the activities that have been identified in the gender sections are negligible and entirely funded through PROSAUDE.

Objectives	Activities	Budget allocation
Reduce the maternal mortality rate from 408 per 100,000 in 2003 to 340 per 100,000 in 2009	22 activities none of these explicitly includes a gender perspective	\$ 725 000
Expand the access and coverage of PTV actions and ART	8 activities none of these explicitly includes a gender perspective	\$ 130 000

SUBTOTAL		\$ 855 000
Strengthen the gender perspective on the training	Revisit curricula Train teachers Make material available	\$ 75 000
Training for coordinators of provincial gender units	Prepare programme Develop materials Organise a seminar	\$ 150 000
Coordinate the introduction of a gender approach in health services	Prepare support material Organise preparatory meetings with health sector works Organise beneficiary focal groups to listen to the process of integrating men in reproductive health services	\$ 10 000
	Prepare an intervention programme and contract World Vision to increase the decision-making power (in relation to health) of the communities and particularly women	\$ 40 000
	Produce protocols for assistance to victims of violence Train trainers	\$ 100 000
Establish the gender strategy and policy in the health sector	Produce the first draft Listen to the opinions Produce a second draft Get more information form national directors Submit for approval	-
SUBTOTAL		\$ 375 000

Table 4.3 Allocation of resources over different objectives and activities in the 2007 POA
Source: on the basis of the POA (2007)

So far, the available data at MISAU does not allow systematic analysis of the extent to which men and women benefit from the health expenditures that are allocated for the entire population. Information about usage of health services is generally poor, as is the disaggregation of data (Republic of Mozambique et al, 2008: 34). Consultants and MOH staff involved in annual reviews have systematically complained about the lack of availability, poor quality and reliability of indicators. Moreover, there is a lack of integration of monitoring systems within and across sectors, which severely curtails learning and accountability (Martínez, 2006: 6-7). Some of the sub-programmes, such as HIV/AIDS, collect some disaggregated information which is used in the discussion below on the degree of achievement of the priorities highlighted above. There is systematic data collection only on progress in indicators that are included in the indicators/targets matrixes. As none of the priorities and activities identified in the gender sections is captured in these matrixes, there is no systematic follow-up on these.

As far as achievement of priorities is concerned, the assessment is balanced. The most recent AM highlights that the maternal mortality rate remains high, with estimates of 191 per 100,000 live births in 2006 and 198 per 100,000 in 2007 (Republic of Mozambique et al, 2008: 34). Contrary to the weak performance in 2006, the most recent figures (Ministry of

Health et al, 2008) show that the institutional childbirths coverage reached the target set (54% against the 2007 target of 52%) (Republic of Mozambique et al, 2008: 6; Ministry of Health et al, 2008). As far as execution/product indicators are concerned, in 2007, 64% of the health care units in district headquarters have an expectant mother house (against the 2007 target of 60%). The number of health-care units per 500,000 inhabitants rendering basic essential obstetric services, however, declined from 1,23 in 2005 to 1,13 in 2007 (against a 2007 target of 1,9) (Ministry of Health et al, 2008).

As far as the programmes in the area of HIV/AIDS are concerned, the following stand out as areas that are performing well: antiretroviral treatment, 44 100 people received treatment, compared to 27 000 in 2005 and 58% of the beneficiaries are women. In 2007 there was a further increase to 88 211 of which 62% were women. The networks of health units offering antiretroviral treatment increased from 38 in 2005 to 150 in 2006, covering 70% of all districts (Republic of Mozambique et al, 2007a: 28). An area of poor performance in 2006 was the failure to meet the target for avoiding vertical transmission of HIV. There was an increase in the number of sites with expanded PTV from 82 in 2005 to 222 in 2006 (the execution/product indicator) and in the number of women counselled and tested for HIV but only 8% (12 150 women) of the potential target group of HIV-positive women received prophylaxis (Republic of Mozambique et al, 2007a: 28). In 2007 the performance on the latter performance indicator improved significantly and the HIV+ pregnant women receiving prophylaxis reached the target set for 2007 (24 320 against the 2007 target of 22 500) (Republic of Mozambique et al, 2008: 6; PAF Health, 2008).

Besides the budgetary allocation for specific 'gender' priorities and the usage that men and women make of health expenditures for the overall population, a gender budget analysis also often includes information on the division of human resources at the various levels of the supply side. This is interesting from the perspective of a representative bureaucracy but it might also function as a proxy for the gender-sensitivity of the service delivery. In 2000 the National Health Service employed 15, 926 people who received salaries from the state budget: 55.1% of the employees were male and 44.9% female. Women doctors represented 47% of the total, and 55% in the 26-35 age group (mostly trained in the last decade). The PESS I explicitly highlights the balance in the staff composition as an example of MISAU's commitment to gender equality (Ministry of Health, 2001: 53). The most recent data shows a further slight increase of female staff from 48,9% in 2006 (12 553 women) to 49.2% in 2007 (13 344 women). There are however substantial disparities over hierarchical levels and provinces. There is a male bias in the northern provinces and within central bodies (interviewee).

Finally, an interesting element of future gender budget analysis in the health sector might be on the revenue side, and more particularly at the level of the user fees. Cost recovery is a common practice in the health sector and payments are made at various points in the health units. Various interviewees indicated that it is a practice which tends to encourage misappropriation. Referring to results of Beatti et al (1998), the PESS I highlights that about 10 to 34% of interviewees indicated that they had not used health services because they could not afford to in the two weeks preceding the survey (Ministry of Health, 2001: 16). There is so far little information on people's willingness to pay and on the potential differences between rural and urban areas and for men and women. Gender analysis of user fees is interesting from an accountability perspective but it might also provide insights into the (relatively) limited response at the household level to the supply side measures taken by the government.

5 RECOMMENDATIONS

GRB programme

The Annual and Mid-Annual Reviews are seen as an ideal occasion to carry out a gender review of all sector policies. Since the quality of these reviews is dependent on the functioning of the working groups, the GRB programme should find ways to collaborate with working groups that are central in the context of discussions related to GBS, like the EWG, the BAG and the PAMS. A concrete opportunity for collaboration might be offered in the context of tracking, monitoring and evaluative exercises that will be on the agenda in the future.

The focus of future capacity building should remain on actors at various levels (central and sectoral) which hold different competencies and responsibilities like planning, budgeting, M&E and gender. Efforts should be made to tailor capacity building more to the specific country context and to make more usage of on-the-job training and mentoring

The GRB programme should put the discussion regarding the opportunities and threats of decentralisation for GRB and objectives of gender equality and empowerment generally on their agenda. There are interesting opportunities in this respect to link up with the UNCDF's programme to support decentralized planning and budgeting.

The GRB programme should make sure that the concept of GRB is clearly understood, in order to avoid unrealistic expectation about what GRB can achieve.

Government

Since there is only systematic data collection on progress in indicators that are included in indicator/ targets matrixes, it is important to include in these matrixes priorities and activities identified in the gender sections. In order to keep gender-related indicators in these matrixes, one should be careful with moving towards aggregates, because a focus on aggregates tends to conceal exclusionary policies and differential effects on the ground.

An interesting element of future gender budget analysis in the health sector might be on the revenue side, and more particularly at the level of the user fees, which is not only interesting from an accountability perspective, but it might also provide insights into the (relatively) limited response at the household level to supply side measures taken by the government.

Donors

While donors have shown some interest in GRB, GRB instruments and approaches have remained underutilised in donor's entry points. Their full potentialities should be more exploited, especially in discussions on PFM, capacity building or technical assistance, budgetary allocations and M&E processes. Donors (like the EC) that have already elaborated general guidelines, should particularly invest in the operationalisation towards the specific country context.

In the revision of the MoU donors should take the opportunity to commit themselves to contribute to gender equality and women's empowerment in Mozambique, including through funding.

Civil society

Even though the move to programme budgeting opens opportunities for the introduction of a gender dimension in the budget, this is nowhere realised automatically. Thus, evolutions in this field should be followed up closely in order to prevent another case of gender retrofitting.

One of the issues CSOs intend to focus on more in the near future is monitoring and evaluative exercises of national poverty reduction policies on the ground. The integration of a gender dimension in these data collection and analysis exercises might increase their policy relevance and their methodological quality. GRB tools and approaches could be particularly relevant here. The set-up of M&E processes might also be a concrete arena for cooperation among various actors (universities, donors, parliament, etc.).

All actors

All actors should confirm, operationalise and implement the recommendations made during the 2007 conference on Gender and Aid Effectiveness.

BIBLIOGRAPHY

- African Development Bank (2004) *Mozambique. Multi-sector Country Gender Profile*
- Batley R, Bjørnstad L, Cumbi A (2006) *Joint Evaluation of General Budget Support 1994-2004 Mozambique Country Report*, Birmingham: International Development Department, University of Birmingham.
- Beattie A, Kraushaar D (1998) *Health Financing Studies, Management Science for Health*
- Budget Analysis Working Group (2008) *Comentários preliminares sobre o Orçamento do Estado 2008 para o MMAS e do INAS*
- Castel-Branco C (2008) *Mozambique Programme Aid Partners Performance Review 2007*
- Clément J (2008) *Post-Stabilization Economics in Sub-Saharan Africa: Lessons from Mozambique*
- Da Silva Francisco A, Matter K (2007) *Poverty Observatory in Mozambique*
- De Renzio P, Sulemane J (2006) *Integrating Reporting of PRS and Budget Implementation : The Mozambican Case*, London: Overseas Development Institute.
- Dickinson C, Martinez J, Whitaker D, Pearson M (2007) *The Global Fund operating in a SWAp through a common fund: issues and lessons from Mozambique*, London: HLSP Institute
- EGEval II EEIG (2007) *Evaluation of the European Commission's support to the Republic of Mozambique*
- European Commission, Republic of Mozambique (2007) *Country Strategy Paper and National Indicative Programme for the period 2008-2013*
- European Commission (2004) *Toolkit on mainstreaming gender equality in EC development cooperation*
- European Commission (2006) *Briefing Note. Gender Budgeting: its usefulness in the context of programme-based approaches to aid*
- European Commission (2008) *The "MDG Contract" An Approach for Longer Term and More Predictable General Budget Support, draft-31 January 2008*
- Fórum Mulher (2007) *Declaração Orçamental de Género. Como Fazer e Aplicar a Declaração Orçamental de Género?* Maputo
- Garrett A (2003) *Gender Analysis of the Action Plan for the Reduction of Absolute Poverty 2001-2005 (PARPA) and Recommendations for Engendering the PARPA: Republic of Mozambique*
- Hodges T, Tibana R (2004) *Political Economy of the Budget in Mozambique*

- Ibraimo M (2003) *The gender dimension of Mozambique's budget – an assessment report*, Maputo
- Ibraimo M (2006) *Experiências Internacionais da Orçamentação na Óptica do Género*
- InfoDev (2006) *Education Management Information System: A Short Case Study of Mozambique*
- IPAM (2008) *Mozambique, an independent analysis of ownership and accountability in the development aid system*
- Lawson A, de Renzio P, Umarji M (2006) *Assessment of Public Finance Management in Mozambique 2004/05*
- Lawson A, Umarji M, Guilherme J, Chachine C (2008) *Assessment of Public Finance Management in Mozambique, 2006*
- Lindelöw M, Ward P, Zorzi N (2004) *Primary Health Care in Mozambique: service delivery in a complex hierarchy*, World Bank
- Martinez, J (2006) *Implementing a Sector Wide Approach in Health: the case of Mozambique*, London: HLSP Institute
- Ministério da Mulher e da Acção Social (X) *Guião Para a Introdução do Género no Orçamento do Estado*
- Ministério da Planificação e Desenvolvimento, Ministério das Finanças (2007) *Orientações para a Elaboração das Propostas de: Plano Económico e Social Orçamento do Estado Para o Ano de 2008*, Maputo
- Ministério das Finanças (2007) *Execução do Orçamento do Estado de Janeiro a Dezembro de 2006*
- Ministério da Saúde (2006a) *Proposta do Plano Económico e Social 2007 Sector Saúde*, Maputo
- Ministério da Saúde (2006b) *Relatório Final da Quinta Avaliação Conjunta do Sector Saúde Moçambique 2005*, Maputo
- Ministério da Saúde (2007a) *Plano Estratégico do Sector Saúde 2007-2012*
- Ministério da Saúde (2007b) *Desempenho do Sector da Saúde Sexta Avaliação Conjunta ACA VI*, Maputo
- Ministério de Saúde (2008) *Estratégias de Introdução da Igualdade de Género no Sector de Saúde (April 2008)*
- Ministry of Foreign Affairs Sweden (2001) *Country Strategy for Development Cooperation Mozambique 1 January 2002 – 31 December 2006*
- Ministry of Health (2001) *Strategic Plan for the Health Sector (PESS) 2001-2005-(2010)*

Ministry of Health, Programme Aid Partners (2008) *PAF health*

OECD/DAC (2007a) 'Mozambique' in *OECD/DAC Aid Effectiveness 2006 survey on Monitoring the Paris Declaration – Country Chapters*, Paris: OECD/DAC.

OECD/DAC (2007b) *Gender Equality and Aid Delivery. What has changed in development co-operation agencies since 1999?* Paris: OECD/DAC.

Republic of Mozambique (2004) *Decree N°7, April 1st 2004 on the mandate of the CNAM (approved by the Council of Ministers on April 4th 2004)*, Maputo

Republic of Mozambique (2005) *Report in the Millennium Development Goals*

Republic of Mozambique (2006a) *Action Plan for the Reduction of Absolute Poverty (2006-2009)*, Maputo

Republic of Mozambique (2006b) *Política e Estratégia Nacional de Género*

Republic of Mozambique, Programme Aid Partners (2004) *Memorandum of Understanding for the provision of Direct Budget and Balance of Payments Support*, Maputo

Republic of Mozambique, Programme Aid Partners (2005a) *Performance Assesment Framework 2006-2008*

Republic of Mozambique, Programme Aid Partners (2005b) *Mid-Year Review 2005 Aide-Mémoire*

Republic of Mozambique, Programme Aid Partners (2006a) *Performance Assesment Framework 2007-2009*

Republic of Mozambique, Programme Aid Partners (2006b) *Mid-Year Review 2006 Aide-Mémoire*

Republic of Mozambique, Programme Aid Partners (2007a) *Joint Review 2007 Aide-Mémoire*

Republic of Mozambique, Programme Aid Partners (2007b) *Mid-Year Review 2007 Aide-Mémoire*

Republic of Mozambique, United Nations in Mozambique (2007c) *Joint Programme on Women's Empowerment and Gender Equality*

Republic of Mozambique, Programme Aid Partners (2008) *Joint Review 2008 Aide-Mémoire*

Sharp R, Connelly J (2003) *Performance oriented budgeting: a tool for gender responsive budgeting*

SIDA (2005) *Promoting Gender Equality in Development Cooperation*

UD (2001) *Country Strategy for Development Cooperation, Mozambique, 1 January 2002 – 31 December 2006*

UNDP (2007a) *Human Development Report 2007/2008, fighting climate change: Human solidarity in a divided world*, New York: Palgrave Macmillan.

UNDP (2007b) *Mozambique National Human Development Report 2007, Challenges and Opportunities, the Response to HIV and AIDS*, Maputo

UNFPA, Population Reference Bureau (2005) *Country Profiles for Population and Reproductive Health, Policy Developments and Indicators 2005*

UNIFEM (2005) *Strengthening Economic Governance: Applied Gender Analysis to Government Budgets, October 2001-December 2004, Final Report*

UNIFEM (2006) *Strengthening Economic Governance: Applied Gender Analysis to Government Budgets, Gender Responsive Budgeting Programme: Phase II, Mid Term Review of Activities Implemented in Mozambique*, Maputo

UNIFEM (2007a) *Strengthening Economic Governance: Applied Gender Analysis to Government Budgets Phase II, Fifth Progress Report to the Government of Belgium February 2007-July 2007*

UNIFEM (2007b) *Conclusions and Recommendations Conference on Aid Effectiveness and Gender Equality in Mozambique*, Maputo

UNIFEM (2008) *Terms of reference. Support to MINT and health in gender responsive planning and budgeting in the context of programme based budgeting*, Maputo

USEC – Consultoria e Gestão (2008) *Estudo Sobre o Ciclo de Planeamento Monitoria e Avaliação*, Maputo

Yates R, Zorzi N (1999) *Health Expenditure Review (document for internal review only)*

WHO, UNICEF, UNFPA (2001) *Maternal mortality in 1995: estimates developed by WHO, UNICEF, UNFPA*, Geneva: World Health Organization.

Websites

<http://siteresources.worldbank.org/CDFINTRANET/Overview/21458871/MozambiqueFINALLDecember112006.doc>

<http://www.odamoz.org.mz>

http://www.undp.org.mz/en/undp_at_a_glance/1_achieving_the_mdgs_and_reducing_human_poverty

ANNEX 1 LIST OF ABBREVIATIONS

BAG	Budget Analysis Group
BdPES	Balanco do PES (PES implementation report)
CDFMP	Medium Term Expenditure and Financing Framework
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
CFMP	Cenario Fiscal de Médio Prazo (Medium Term Expenditure Framework)
CNAM	National Council for the Advancement of Women
COFOG	Classification of the Functions of Government
CSO	Civil Society Organisation
CSP	Country Strategy Paper
DNEAP	National Directorate for Research and Policy Analysis
DNM	Directorate of Women
DO	Development Observatory
EC	European Commission
EDF	European Development Fund
EMIS	Education Management Information System
EP1	lower primary education level
EP2	last two years of primary schooling
EU	European Union
EWG	Economist Working Group
GBS	General Budget Support
GCG	Gender Coordination Group
GDI	Gender-related Development Index
GDP	Gross Domestic Product
GELD	Gender Equitable Local Development
GEM	Gender Empowerment Measure
GFATM	Global Fund for AIDS, TB and Malaria
GoM	Government of Mozambique
GPSI	National Gender Policy and Strategy for Implementation
GRB	Gender Responsive Budgeting
HDI	Human Development Index
IMF	International Monetary Fund
INE	National Statistics Office
M&E	Monitoring and Evaluation
MDG	Mozambique Debt Group
MF	Ministry of Finance
MINT	Ministry of Interior
MIS	Management Information System
MISAU	Ministry of Health
MMAS	Ministry of Women and Social Action
MoU	Memorandum of Understanding
MPD	Ministry of Planning and Development
MPF	Ministry of Planning and Finance
NAM	New Aid Modalities
NGO	Non Governmental Organisation
ODA	Official Development Assistance
OE	Orçamento do Estado (State Budget)
PAF	Performance Assessment Framework
PAMS	Poverty Analysis and Monitoring Systems

PAP	Programme Aid Partner
PARPA	Plano de Acção para a Redução da Pobreza Absoluta
PEFA	Public Expenditure and Financial Accountability
PES	Plano Economico e Social (Economic and Social Plan)
PESS	Plano Estratégico do Sector Saude (Health Sector Strategic Plan)
PETS	Public Expenditure Tracking Survey
PFM	Public Finance Management
PNI	National Integrated Plan for Community Health
PO	Poverty Observatory
POA	Plano Operacional Annual (Annual Operational Plan)
PPO	Provincial Poverty Observatory
PQG	Government Five-Year Plan
PROSAUDE	Common Fund for Support to the Health Sector
PRSP	Poverty Reduction Strategy Paper
PTV	Prevenção da Transmissão Vertical (prevention of vertical transmission)
RAP	Poverty Annual Report
REO	Relatório de Execução Orçamental (Quarterly Budget Execution Report)
SADC	Southern African Development Community
SBS	Sector Budget Support
SDC	Swiss Agency for Development and Cooperation
SISTAFE	Sistema Integrado de Administração Financeira do Estado (Integrated System for State Financial Management)
SWAp	Sector Wide Approach
TARV	Terapia Anti-Retro Viral (antiretroviral therapy treatment)
TGNP	Tanzanian Gender Networking Programme
UN	United Nations
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNICEF	United Nations International Children's Fund
UNIFEM	United Nations Development Fund for Women
VAW	Violence Against Women

ANNEX 2 LIST OF INTERVIEWEES

Government

- Maimuma Ibrahim, Research Officer and Gender Focal Point, Ministry of Planning and Development
- Lurdes Mabunda, Head of National Department to Assist Women and Children Victims of Violence and Gender Focal Point, Ministry of the Interior,
- Araujo Martinho, Planner, Ministry of Planning and Development
- Christina Matusse, Director Development Observatories Unit, Ministry of Planning and Development
- Agueda Nhamtumbo, Executive Secretary of the National Council for the Advancement of Women, Ministry of Women and Social Action
- Francelina Romao, Head of the Gender Unit, Ministry of Health
- Carlos Sitao, Ministry of Finance
- Bendita Teodoro, Gender Focal Point, Ministry of Finance
- Helena Zefanias, Gender Focal Point, National Statistics Institute

Non-Government

- Edda Collier, gender expert
- Paulo Guinica, Executive Secretary, G20
- Graca Samo, Executive Director, Forum Muller
- Nzira Sofia de Deus, Programme officer Advocacy and Lobby, Forum Muller
- Virginia Videira, Head of the Budget Commission, parliament

International Partners

- Ondina da Barca Vieira, Programme Coordinator GRB, UNIFEM
- Paulas Berglöt, Programme Officer, Gender Focal Point, Embassy of Sweden
- Florbela Fernandes, Assistant Representative, UNFPA
- Douglas Hamilton, Attaché (health), Delegation of the European Commission in Mozambique
- Debora Marignani, Budget Support Programme Officer, Delegation of the European Commission in Mozambique
- Carin Metell Cueva, Economist, Deputy Head of Cooperation, Embassy of Sweden
- Ana Monge, Project Officer and Gender Focal Point, Delegation of the European Commission in Mozambique
- Stella Pinto, Assistant Resident Representative, Head of Poverty Eradication and HIV/AIDS Unit, UNDP
- Claudio Salinas, Head of Economic Affairs and Governance Section, Delegation of the European Commission in Mozambique
- Charlotte Taylor, Junior Programme Officer, Belgium Technical Cooperation
- Wim Ulens, Economist, Belgium Technical Cooperation
- Leen Verstraelen, Attaché for Development Cooperation, 2nd Secretary to the Belgian Embassy
- Bridgit Walker Muiambo, Economic Advisor, Embassy of Ireland

Briefing at Economics Group Meeting 3 June 2008 (participants)

- Karin Metell Cueva, Economist, Deputy Head of Cooperation, Embassy of Sweden
- Antonio Nucifora, Country Economist (WB - Mozambique)
- Claudio Salinas, Head of Economic Affairs and Governance Section, Delegation of the European Commission in Mozambique
- Damiano Stella, Economist (Italy)
- Fernando Regulez, Economist, AECID (Spain)
- Lotta Valtonen, Advisor, Budget Support (Finland),
- Rie Sakumoto, Coordinator for Economic Cooperation (Japan)
- Telma Loforte, Economist (Switzerland)
- Wim Ulens, Economist, Belgian Technical Cooperation
- Patrick Lemieux, Economist (Canada)
- Debora Marignani, Budget Support Programme Officer, delegation of the European Commission in Mozambique
- Andrea Alves, Economist (Portugal)
- Santiago, Senior Programme Officer (DFiD)
- Carsten Sandhop, Director (KfW)
- Ngila Mwase, Senior Economist (UNDP)
- Bridget Walker Muiambo, Economic Advisor, Ireland (Chair)
- Peter Engbo Rasmussen, Economist (Denmark-minutes);
- Guests: Ondina da Barca Vieira, Liesbeth Inberg, Nathalie Holvoet, Basilio Zaqueu

Debriefing 12 June 2008 (participants)

- Gilena Andrade, VN Reform advisor, UNFPA
- Ondina da Barca Vieira, Programme Coordinator UNIFEM
- Edda Collier, GCG/ consultant
- Nzira Sofia de Deus, Programme Officer, Forum Muller
- Luisa Duarte, PAP Technical Assistant, Embassy of Ireland
- Roswitha Kremeses, Economist Austrian Development Cooperation
- Ana Loforte, Gender Technical Advisor, DNM/MMAS
- Araujo Martinho, Planner, Ministry of Planning and Finance
- Adelia de Melo Branco, Country Programme Manager UNIFEM
- Patricia Natividad Alyarez, Gender Focal Point, AECID
- Fernand Regulez, Economist, AECID
- Charlotte Taylor, Junior Programme Officer, Belgian Technical Cooperation
- Bridgit Walker Muiambo, Economic Advisor, Embassy of Ireland