

Gender Responsive Budgeting in the Asia-Pacific Region

A Status Report

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United Nations Entity for Gender Equality
and the Empowerment of Women

Foreword

One of the important gains in the 2030 Agenda for Sustainable Development is the adoption of Sustainable Development Goal 5, an ambitious and transformative stand-alone goal to “achieve gender equality and empower all women and girls”. Within this goal, a targeted indicator endorsed by 193 Member States emphasises on the importance of promoting transparency and strengthening accountability of the governments on public resource allocations (Indicator 5.c.1: “proportion of countries with systems to track and make public allocations for gender equality and women’s empowerment”).

Using fiscal policies to promote gender equality and empowerment (GEWE) of women is a globally accepted strategy. Widely known as Gender Responsive Budgeting (GRB), the approach has been endorsed by more than 100 countries globally. Recognising the need for fiscal policies to adequately respond to and address gender discrimination, normative international frameworks, including the Beijing Platform for Action, and the more recent Addis Ababa Action Agenda and the 2030 Agenda for Sustainable Development, have called for and reaffirmed the commitment to ensure that budgetary policies advance GEWE.

Despite significant advances in recent years in the development and adoption of laws and policies to promote women’s rights, many challenges persist in ensuring effective implementation. Citing lack of resources as a key challenge, the recent twenty-year review of the Beijing Platform for Action revealed that the progress (with respect to gender equality) has been slow and uneven, with serious stagnation and even regression in several areas. The review shows that the national women machineries of 15 member states across Asia-Pacific region were allocated less than one per cent of the national budget despite their substantial mandates. Even in countries considered to spend significant resources on gender equality, data shows that these allocations vary widely, from a mere 0.5 per cent to 21.9 per cent of the national budget. Financing gaps for implementing national action plans on gender equality (where such plans exist) are as high as 90 per cent. Furthermore, only 5 per cent of sector allocable Official Development Assistance screened against the Development Assistance Committee’s Gender Equality Policy Marker targeted gender equality as a principal objective with pronounced funding gaps in the areas of women’s sexual and reproductive health, economic and productive sectors and peace and security sectors. The rate of growth in aid for gender equality has been abysmal at 4 per cent per year since 2008.

The Asia-Pacific region is home to some of the earliest and most innovative strategies of GRB accounting for a quarter of countries that have endorsed GRB to advance gender equality and women’s rights. However, there is little documentation of the efforts undertaken by countries across the region, and the lessons that can be learnt based on country experiences.

UN Women is therefore pleased to present 'GRB in the Asia-Pacific Region: A Status Report'. This is the first comprehensive review of GRB initiatives in the region. This status report takes stock of almost two decades of GRB work in the region by documenting the diverse range of experiences in GRB. These include long-established GRB initiatives for some countries while more recent initiatives for some others, driven by Governments, Parliaments and civil society organizations (CSOs) across the region.

This report highlights the variety of tools and strategies available, as well as key factors that enable and constrain their implementation. It identifies key achievements, gaps, challenges and opportunities for promoting and institutionalising GRB into national government policies and budget practices. It also examines the potential of different GRB approaches to promote GEWE.

Based on a detailed review of 26 countries across the Asia-Pacific region, this report concludes that the main strengths of the work on GRB have been changes effected in budgetary processes and outcomes. On the one hand, there is strong evidence of GRB improving both the quantity and quality of budgetary allocations for gender equality. Most importantly, GRB work has improved systems to track allocations for gender equality over time. On the other hand, some of the main challenges have centered on the availability and effectiveness of institutional mechanisms, and capacity gaps of key actors as well as critical contextual factors, including budget transparency and the political climate. Another set of challenges has been around sustaining the momentum of GRB in some countries and initiating it in some others, given the fact that there are countries still in the process of setting up their governance structures.

It is hoped that a deepened understanding of the status of GRB initiatives at the country level will encourage key stakeholders, including policy makers, parliamentarians, government officials, researchers, CSOs and international agencies, to implement gender equality commitments more effectively. The lessons learnt from the review will contribute substantially to the UN Women's flagship programme initiative on 'Transformative financing for gender equality and women's empowerment'. We hope that this resource will also find much use among, the first of its kind, Asia-Pacific Regional Community of Practice (COP) on GRB, set up by UN Women in 2015. This COP includes senior officials from ministries of finance and national gender machineries from 20 Asia-Pacific countries, and has been instrumental in lifting the profile of GRB work by bringing it to the forefront of efforts to advance GEWE. Above all, we hope this report makes for a useful reading of some of the most interesting work on GRB in the region.

UN Women is grateful to have had the opportunity to partner with governments, together with CSOs and other stakeholders, across the Asia-Pacific region to advance this important work, and for their valuable inputs and guidance which have informed and helped the finalisation of this document.



Miwa Kato

Regional Director

UN Women Regional Office for Asia and the Pacific

Note to the country profiles

This section brings together country profiles of GRB initiatives in Asia and the Pacific region compiled by this report with those of the earlier Sharp et al research study. Copyright permission has been given to include the country profiles of the Sharp et al study (<http://unisa.edu.au/genderbudgets>) in this report with the aim of providing a comprehensive resource covering GRB experiences in the Asia Pacific region over the past 30 years.

The first GRB study (Sharp et al) of the region was conducted over the period 2008-2010 as part of a broader Australian Development Research Award funded project. Thirty-one profiles of Asia Pacific countries were prepared with a focus on national level initiatives. The methodology involved the research team identifying themes in the published and international literature on GRB. The published and grey literatures on GRB in the Asia-Pacific region are reviewed for each country. . The documentation of these GRB experiences up until 2010 suggested evidence of both key similarities and differences across countries, constraints and forces for change along with lessons in for utilising GRB as an effective strategy for implementing gender equality commitments.

This study by UN Women Regional Office for Asia and the Pacific undertaken by Ms. Sheena Kanwar produced 26 profiles of countries engaging in GRB. This study explicitly extends the analysis of GRB experience of countries in the region since the 2010 endpoint of the Sharp et al study in order to avoid repetition, and to update and extend the analysis. Significantly, the UN Women study goes beyond a country level review to incorporate the first regional level overview through a systematic analysis of the country profiles of the two studies. While there are similarities in the methodology of the two studies in their reliance on the published and grey literatures, the UN Women approach also incorporates a methodological verification process, including a review workshop with GRB government and UN Women stakeholders from the various countries. A key contribution of the UN Women ROAP study therefore is to extend and refine the methodology of using country profiles to develop overview of GRB in Asia and the Pacific region. Although, there are some methodological differences in the two studies, the country profiles should be read as a continuous or evolutionary story.



Rhonda Sharp (November 2016)

Acknowledgements

This publication, 'Gender Responsive Budgeting in the Asia-Pacific region: A status report' is a result of an almost three-year long process supported by a wide range of stakeholders, without whom it would not have been possible.

First and foremost, I would like to express my appreciation to UN Women for funding and supporting this work.

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I am truly grateful to all these people, for their passion and dedication and contribution to creating such a beautiful space for mutual support and collaborative work in the area of gender and development.

While official publications don't include such references, I must state that I would not have been able to undertake and complete this very challenging task without unconditional support and encouragement from my husband, Jaideep.

Abbreviations & Acronyms

AAP	Annual Action Plan
ADB	Asian Development Bank
AMIS	Aid Management Information System
AMP	Aid Management Portal
ANDS	Afghanistan National Development Strategy
BCC	Budget Call Circular
BMIS	Budget Management Information System
C&AG	Comptroller and Auditor General
CBGA	Center for Budget and Governance Accountability
CBO	Community Based Organisation
CEBA	Committee for Economic and Budgetary Affairs
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
CFAW	Committee for Advancement of Women
CGA	Country Gender Assessment
CGEO	Chief Gender Equality Officer
CHR	Commission on Human Rights
CIDA	Canadian International Development Agency
CO	Country office
COA	Commission on Audit
CSO	Civil Society Organisation
DBM	Department of Budget and Management
DDC	District Development Committee
DFAT	Department of Foreign Affairs and Trade
DFATD	Department of Foreign Affairs and Trade Development
DFID	Department of International Development
DILG	Department of Interior and Local Government
DNB	Department of National Budget
DoWFD	Department of Women's Affairs and Family Development
DSW	Department of Social Welfare
EC	European Commission
ECP	Environment, Climate Change and Poverty
EDGE	Empowerment, Development and Gender Equality
EFC	Expenditure Finance Committee
EU	European Union
FD	Finance Division
FEF	Friedrich Ebert Foundation
FES	Friedrich-Ebert-Stiftung
FYP	Five Year Plan
GAA	General Appropriations Act
GAD	Gender and Development

GADD	Gender and Development Division
GAP	Gender Analysis Pathway
GB Statement	Gender Budget Statement
GBA	Gender Budget Analysis
GBBS	Gender Budget Balance Sheet
GBC	Gender Budget Cell
GBR	Gender Budget Report
GBRC	Gender Budget Research Centre
GBV	Gender Based Violence
GE	Gender Equality
GED	Gender Equality Department
GEL	Gender Equality Law
GES	Gender Equity Strategy
GESI	Gender Equality and Social Inclusion
GEWD	Gender Equality and Women's Development
GEWE	Gender Equality and Women's Empowerment
GFP	Gender Focal Point
GIA	Gender Impact Analysis
GIZ	Gesellschaft für Internationale Zusammenarbeit
GMAG	Gender Mainstreaming Action Group
GMAP	Gender Mainstreaming Action Plans
GMMS	Gender Mainstreaming Monitoring System
GNHC	Gross National Happiness Commission
GRB	Gender Responsive Budgeting
GRBC	Gender Responsive Budget Committee
GRID	Gender Resource Information and Development
GRPB	Gender Responsive Planning and Budgeting
GTZ	Gesellschaft für Technische Zusammenarbeit
GWG	Gender Working Group
HGDG	Harmonized Gender and Development Guidelines
IATF	Inter-Agency Task Force
IBAS	Intergrated Budget and Accounting System
IBP	International Budget Partnership
IMF	International Monetary Fund
JICA	Japan International Cooperation Agency
KPI	Key Performance Indicator
KWDI	Korean Women's Development Institute
Lao PDR	Lao People's Democratic Republic
LEMNA	Law on the Election of Members of the National Assembly
LGU	Local Government Units
LIFT	Livelihood and Food Security Trust Fund
MBF	Medium Budget Framework
MCW	Magna Carta of Women
MDG	Millennium Development Goal
MOCST	Ministry of Culture, Sport and Tourism

MoEF	Ministry of Economics and Finance
MoF	Ministry of Finance
MoFALD	Ministry of Federal Affairs and Local Development
MoFED	Ministry of Finance and Economic Development
MoFT	Ministry of Finance and Treasury
MoGEF	Ministry of Gender Equality and Family
MoHE	Ministry of Higher Education
MoLHR	Ministry of Labour and Human Resources
MOLISA	Ministry of Labour, Invalids and Social Affairs
MoP	Ministry of Planning
MoPH	Ministry of Public Health
MoRD	Ministry of Rural Development
MoSF	Ministry of Strategy and Finance
MoWA	Ministry of Women's Affairs
MoWCA	Ministry of Women and Children Affairs
MoWCSSW	Ministry of Women, Children and Social Welfare
MoWE	Ministry of Women's Empowerment
MoWFCD	Ministry of Women, Family and Community Development
MoWYCA	Ministry of Women, Youth, Children and Family Affairs
MoWYSA	Ministry of Women, Youth and Social Affairs
MP	Member of Parliament
MSWRR	Ministry of Social Welfare and Relief and Resettlement
MTAP	Medium-Term Action Plan
MTBF	Medium Term Budgetary Framework
MTDP	Medium-Term Development Plan
MTNDP	Medium-Term National Development Plan
MWCA	Ministry of Women and Child Affairs
MWCD	Ministry of Women and Child Development
MWCSD	Ministry of Women, Community and Social Development
NAPWA	National Action Plan for Women of Afghanistan
NCAW	National Commission for the Advancement of Women
NCAW	The National Committee for the Advancement of Women
NCRFW	National Commission on the Role of Filipino Women
NCW	National Council of Women
NCWC	National Commission for Women and Children
NEDA	National Economic and Development Authority
NGO	Non-Governmental Organisation
NGRP	National GAD Resource Pool
NHRP	National Human Rights Action Plan
NKRA	National Key Result Area
NMES	National Monitoring and Evaluation System
NORAD	Norwegian Agency for Development Cooperation
NPC	National People's Congress
NPGE	National Programme on Gender Equality
NSB	National Statistical Bureau

NSDP	National Strategic Development Plan
NSGE	National Strategy for Gender Equality
NSO	National Statistical Office
NSPA	National Strategic Plan for the Advancement of Women
NWM	National Women's Machinery
OBI	Open Budget Index
ODA	Official Development Assistance
OECD	Organisation for Economic Cooperation and Development
OWAFD	Office of Women's Affairs and Family Development
PBB	Performance-Based Budgeting
PCSA	Parliamentary Committee on State Affairs
PCW	Philippine Commission on Women
PIC	Pacific Island Countries
PlaMS	Planning & Monitoring System
PNG	Papua New Guinea
PPGD	Plan for Gender-Responsive Development
PRSP	Poverty Reduction Strategy Monitoring Project
PWDC	Penang Women's Development Cooperation
PWEP	Punjab Women Empowerment Package
RCGP	Recurrent, Capital, Gender and Poverty
RGOB	Royal Government of Bhutan
ROAP	Regional Office for Asia and the Pacific
SEM	Secretary of State for Support and Socio-Economic Promotion of
SEPI	Secretary of State for Promotion of Equality
SIDA	Swedish International Development Agency
SKRA	Sector Key Result Area
SPC	Secretariat of the Pacific Community
TWG	Technical Working Group
UN Women	United Nations Entity for Gender Equality and Women's Empowerment
UN	United Nations
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNICEF	United Nations Children's Emergency Fund
UNIFEM	United Nations Development Fund for Women
USAID	United States Agency for International Development
VAT	Value Added Tax
VAW	Violence against Women
WCCC	Women and Child Consultative Committees
WCP	Women's Component Plan
WDO	Women's Development Officer
WFP	World Food Programme
WHO	World Health Organization
WID	Women in Development
WIPPA	Centre for Gender and Women's Leadership
WPA	Women's Plan for Action

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1. Overview

I. Introduction

The goals of gender equality and women's empowerment (GEWE) have come to be universally accepted as the fundamentals of any development process. The commitment of States to these goals is reflected in the ratification of international human rights treaties as well as in the States' constitutions, legal frameworks, and national policies and programmes. Since the adoption of the Beijing Declaration and Platform for Action, many States across the world have adopted gender mainstreaming as an approach to furthering gender equality (GE). Gender responsive budgeting (GRB) is being widely accepted as a critical strategy to translate the principles of gender mainstreaming into planning, budgeting and auditing processes.

GRB can assist State and non-State actors to assess the gender-differentiated impacts of governments' budgets. It provides a tangible framework that can be used by a range of actors to address the identified gaps and achieve substantive GE in outcomes. GRB strengthens the linkages between economic and social policy outcomes, tracking public expenditure for GE, and assessing the impact of revenue policies on gender inequalities (Budlender & Hewitt, 2003). It also strengthens civil society participation in economic policymaking and provides opportunities and mechanisms at different stages of the budget cycle to hold a government accountable for its political commitments.

More than 90 countries have engaged in GRB work worldwide, of which 65 are supported by UN Women. In the Asia-Pacific region alone, about 29 countries have initiated GRB work (UN Women, 2015). Australia pioneered the idea of GRB in the mid-1980s, followed by the Philippines which started GRB work in 1991. In 1995 the Commonwealth Secretariat sought to build on the successes of the pioneering initiatives and began a five-country pilot project in Barbados, Fiji, St Kitts and Nevis, South Africa and Sri Lanka, leading to wider acceptance of GRB as a strategy in the Asia-Pacific region. Since then, the GRB landscape in the region has continued to evolve in a rich and dynamic way and it is marked by great diversity in terms of the actors that are engaged and the scope of work. Also, GRB work in different countries has evolved along varied trajectories. In some countries, GRB work has expanded to include additional sectors and actors and devolved to subnational levels of government. Other countries have refined their approaches, including adopting newer tools and directives, while others have aligned their budget reform processes and poverty alleviation programmes with GRB frameworks.

While several country-level evaluation studies have been undertaken, there exists limited published research that takes stock of the GRB work for the region as a whole.¹ A team led by Professor Rhonda Sharp developed GRB profiles for 31 countries in the Asia-Pacific region and the project was completed in 2010. However, no work seems to have been undertaken since. There was thus a pressing need for a regional-level analysis of the trends, achievements and challenges for the GRB work.

A. Objectives of this review

In view of these information gaps, in 2013 UN Women decided to undertake a review of GRB initiatives in the Asia-Pacific region with two objectives:

- » Document country-level information, including:
 - ▶ GRB approaches and mechanisms adopted by governments;
 - ▶ the range of actors engaged, including State actors, civil society and donors;
 - ▶ the enabling factors and barriers to undertaking GRB work.
- » Develop a regional-level overview, including:
 - ▶ drawing out some recurring themes, based on the country profiles;
 - ▶ capturing good practices, challenges and key learnings.

¹Evaluations have been carried out at country and subnational level for several countries, such as India, and some evaluations have focused on selected countries from different regions. A list of evaluation reports published by United Nations bodies is given in the bibliography. The country profiles by Rhonda Sharp's team are available at www.unisa.edu.au/genderbudgets.

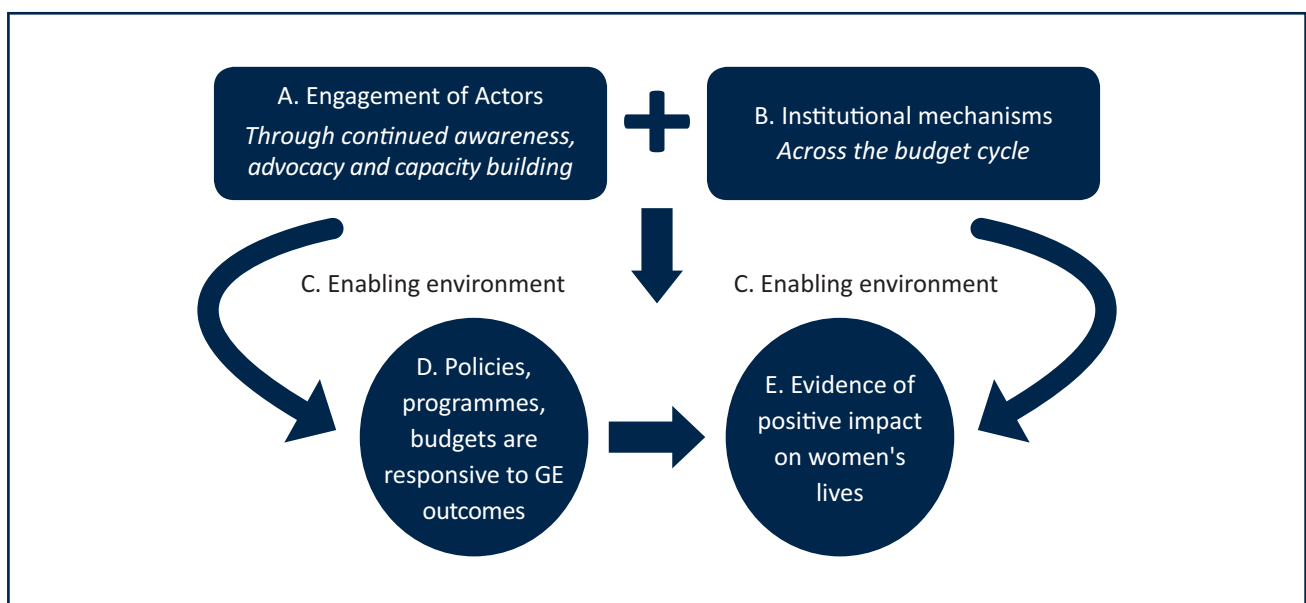
B. Geographic coverage

The review included GRB initiatives undertaken in 26 countries in the Asia-Pacific region, namely: Afghanistan, Bangladesh, Bhutan, Cambodia, China, Cook Islands, Fiji, India, Indonesia, Kiribati, Lao People's Democratic Republic (PDR), Malaysia, Maldives, Myanmar, Nepal, Pakistan, Papua New Guinea, Philippines, Thailand, Timor-Leste, Samoa, Solomon Islands, South Korea, Sri Lanka, Vanuatu and Viet Nam.

C. Conceptual framework

The process of organising and analysing the data was informed by two main theoretical frameworks. These included UN Women's 'Theory of Change' and Professor Rhonda Sharp's 'Three core goals of gender budget initiatives' (see Annex 1.1). The conceptual framework for this study shown in Figure 1.1, represents a complex interplay of several factors. Both A (engagement of actors through advocacy and capacity building) and B (institutional mechanisms across the budget cycle), are mutually reinforcing processes that constantly guide each other, and together help to develop and strengthen GRB work. For example, a Ministry of Finance (MoF) can introduce gender considerations into a Budget Call Circular (BCC), but unless the line ministries are actively engaged through capacity building and advocacy, they will not be able to respond to the instructions in the BCC in a meaningful manner. Conversely, line ministries might be engaged and interested in undertaking GRB work, but if there are no mechanisms or tools to equip them, their GRB efforts might not be sustainable. Enabling factors have a key role to play in influencing the ultimate outcome of a GRB exercise. The eventual outcome of a GRB effort is the change in women's lives (E in Figure 1.1) with changes in budgetary and planning processes resulting in more gender responsive policies, programmes and budgets as intermediate outcomes (shown as D). It must be emphasised that this framework is not meant to provide a formula for arriving at the final goals of GRB, but a broad direction that is drawn from recurring themes identified from the experiences of various countries in the region. Moreover, this framework only highlights some aspects of GRB work, and is not a comprehensive listing of all the activities, strategies and approaches that comprise GRB work.

Figure 1.1: Conceptual framework of the study



Source: Modified from Sharp (2003) and UN Women (2010)

Data was collected in a manner that enabled the research team to capture the diversity of GRB initiatives rather than selecting aspects that would fit a predesigned framework. The collection and compilation of data in this process was thus informed by the framework discussed above.

D. Structure of the report

The report is divided into the following chapters:

- » Methodology
- » Regional-level overview
- » Country profiles

A team led by Professor Rhonda Sharp at the Hawke Research Institute, University of South Australia² undertook comprehensive research on GRB work in the Asia-Pacific region, covering 31 countries. The country profiles prepared in this research included (1) the economic and political context of the countries, (2) an overview of policies that reflect the State's commitment to GE and gender mainstreaming, and (3) the history and evolution of GRB work. Given the critical relevance of this research, country profiles compiled by Sharp et al are included in this report.

Accordingly, each country profile (except a few which were not included in either the research conducted by Sharp et al. or UN Women), in this report includes two parts:

- » Country profile developed by Professor Sharp's team in its original format;
- » Developments related to GRB that have taken place in the countries post-2010 and updates pertaining to the government policies and budgetary context that might influence GRB work.³

E. Operational definitions

- » Civil society organisations (CSOs): This term is loosely used in this report to refer to the entire gamut of non-government organisations (NGOs), community-based organisations (CBOs) and women's rights groups.
- » Lead agency for GRB: This term is used for the government agency at the national level that has been the main driver for pushing for and enabling adoption of GRB work at national and subnational levels of government.
- » Donors: This term broadly refers to all development partners of a government, international and national, that have been providing financial and technical support to the government, with the objective of supporting the government to meet its development goals or improve its budgetary and governance processes.
- » National Women's Machinery (NWM): NWMs or National machineries for the advancement of women have been established in almost every Member State to, inter alia, design, promote the implementation of, execute, monitor, evaluate, advocate and mobilise support for policies that promote the advancement of women. It is the central policy-coordinating unit inside government entrusted with the main task of supporting government-wide mainstreaming of a GE perspective in all policy areas.

²This research was conducted in collaboration with Professor Diane Elson, Essex University, United Kingdom and Professor Siobhan Austen, Curtin University of Technology, Western Australia. The research was funded by the Department of Foreign Affairs and Trade, Government of Australia Award 2008–2010 (then called AusAid). Details of the project and the country profiles are available at <http://www.unisa.edu.au/genderbudgets>

³The rationale for this division is discussed in the methodology section.

II. Methodology

The methodology originally planned for this research was based primarily on secondary data accessible from online sources. However, as the project progressed, it became clear that the literature available for some countries was limited. Also, some country stakeholders articulated concerns regarding the accuracy of the information in the country profiles. Accordingly, the methodology was adapted, involving several steps for data collection, including primary data from stakeholders, and finally seeking input and validation from each government.⁴

A. Steps in the methodology

1. Literature review

The research drew upon a broad range of sources. These included published research and reports, 'grey literature', commercially published literature available online, reports and information available on websites of Ministries of Finance (MoFs), NWMs and development partners and CSOs. Budget documents that were accessible online were also reviewed. A list of references is provided at the end of each country profile.

2. First round of inputs from UN Women Country Offices and Project Offices

During the initial stages of methodology design, the research team decided to compile an initial review of literature available online for each country, which along with country-specific questions was shared with UN Women Country Offices (COs) and Project Offices. The initial review ensured that the set of questions that were sent out were relevant to the country contexts and the scope and type of GRB work undertaken. The usual process of sending out standardised questionnaires to all the countries was thought to be inappropriate, given the large diversity in scope and stage of GRB work in the region.

Once the literature was compiled for each country, the draft reports, along with questions, were shared with UN Women Country Offices and Project Offices. Several UN Women Country Offices and Project Offices provided their inputs, based on which inaccuracies were corrected, further details were added or updated, and the first drafts of country profiles were prepared. For some countries like Bangladesh, India and Nepal, where information was available, the first round of data collection was done through available literature before contacting UN Women Country Offices and Project Offices.

3. Review workshop

A day-long review workshop was organised by the UN Women Regional Office for Asia and the Pacific (ROAP) in November 2015 for representatives of MoFs and NWMs of the countries covered in the project, along with UN Women Country Offices and Project Offices⁵. The highlights of the country profiles and the emerging themes identified under this project were presented during the workshop, with the aim of familiarising government representatives with the project and seeking their engagement for the validation process, as well as ensuring the project was, broadly, on the right track. The workshop provided a platform for government and UN Women representatives to clarify information related to GRB approaches, the current status of GRB and challenges pertaining to GRB work in their respective countries.

4. Second round of inputs from UN Women Country Offices and Project Offices

Based on the inputs provided at the workshop, country profiles were revised and shared with UN Women Country Offices and Project Offices to seek further clarifications and to address gaps in the data. Several UN Women Country Offices and Project Offices provided detailed input, based on which the country profiles were further revised.

⁴Researcher's note: This project enabled significant learning for the researcher. Apart from learning about the wide range of GRB activities undertaken in the region, the researcher also learnt to adapt the methodology so that it responded and was aligned to the different landscapes, stages of work and stakeholders of the 26 countries. The project transformed from a simple secondary review to one that was based on multiple interactions with a large number of stakeholders. It also involved several rounds of inputs, multiple revisions and constant balancing of perspectives. The researcher would like to believe that the project, in some ways, also served the purpose of facilitating interactions between stakeholders on the topic of GRB, which hopefully led to some reflection on their part as well. Finally, ensuring government validation seemed like an impossible task given the large number of countries. However, with persistent effort, especially of UN Women COs and the UN Women ROAP, particularly the GRB Specialist for Asia-Pacific, government validation was achieved for each country that is covered under this project. The project also involved persistent and repeated follow-up with the stakeholders.

⁵The workshop was attended by representatives of 20 countries.

5. Government validation

Once the UN Women Country Offices and Project Offices approved the reworked draft profiles, they shared them with the relevant government officials to seek input and validation. Government representatives who provided input and validation were either from the MoFs or NWMs and, for a few countries, both the ministries responded proactively. In a few countries where UN Women did not have a strong presence, UN Women ROAP reached out to the government representatives directly. For some countries, there were several rounds of communication with government representatives. The process of seeking validation was a lengthy and difficult one, but ultimately, it ensured that each country profile included in this project was validated by the respective government representatives.

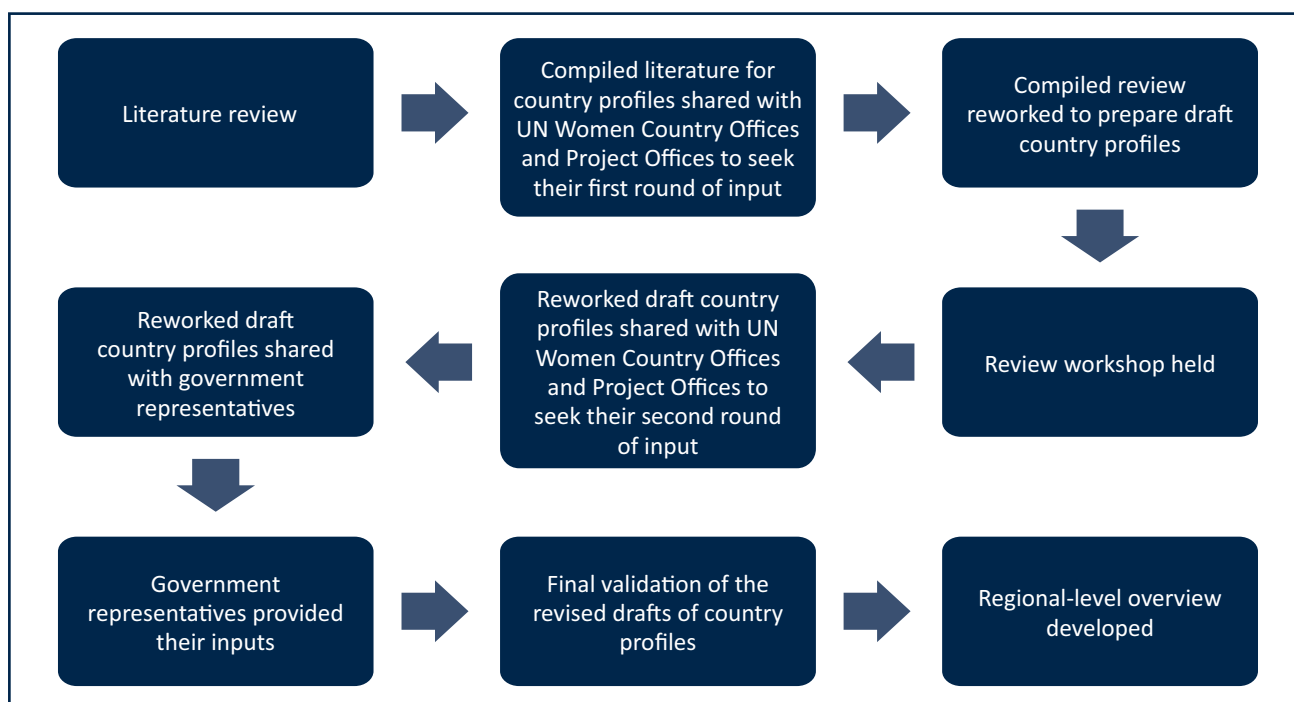
6. Developing the regional-level overview

One of the main aims of this project was to develop a broad, regional-level understanding of GRB work, along with the country profiles. Once the country profiles were developed, recurring themes were identified, which provided the framework for developing the regional-level overview. The objective of this project was not to undertake a cross-country comparison, as that is neither possible nor appropriate given the very diverse contexts and approaches to GRB adopted by the various countries. The recurring themes helped highlight some broad trends and good practices in the region, as well as factors that have influenced GRB work in the region.

7. Advisers

Professor Rhonda Sharp served as the main adviser to the project through regular discussions and commentary on all parts of the report. Along with providing their inputs, UN Women Country Offices and Project Offices also served as advisers on the approach and stance adopted for the profiles for their respective countries. Further, individual contributions were made by several GRB practitioners and trainers, including Debbie Budlender, Monica Costa and Dr. Marina Durano, for specific country profiles. UN Women ROAP also provided advice throughout the process on the methodology, some country profiles and the regional overview chapter.

Figure 1.2: Quick view of the methodology



B. Limitations of the study

- » The research focused mainly on the GRB activities of the lead government agencies at the national level, and wherever possible included examples of the sectoral and subnational government agencies, CSOs and donors. The final report is not a comprehensive database of all the GRB initiatives undertaken by all agencies in each country.
- » The research neither seeks to capture the impact of the GRB work on programmes and budgetary allocations in different sectors nor does it document the impact of programmes on the lives of women.
- » While the research was not supported by resources for travel, efforts were made to collect data through several rounds of Skype calls and emails. The scope of research was limited to collecting data from UN Women COs and government representatives from the relevant agencies.
- » The depth and detail of information provided by government representatives and UN Women Country Offices and Project Offices was not uniform across countries. For some countries, multiple rounds of communication with UN Women Country Offices and Project Offices and government representatives took place, which is reflected in the level of detail in the country profiles. For some others, besides the validation, little information was provided, possibly because the scope of GRB work that had taken place in the country was limited.

III. Regional Overview

GRB work in the region covers a wide and varied scope, and a long and enriching journey. While this journey has not always followed a linear path, it has covered several important milestones and, in the process, created robust data that is crucial for informing future work. The conceptual framework discussed earlier has been a broad reference point for organising the data, but cannot entirely do justice to the richness of the data and its layers of interlinkages. An attempt was made to cluster most of the information under the themes “enabling factors”, “actors” and “institutional mechanisms”. Before discussing these three themes in detail, the following section provides a macro picture of the GRB initiatives in the Asia-Pacific region, focusing on the duration and scope of GRB.

A. Overall duration and scope of GRB work in the Asia-Pacific region

The commencement of GRB in a country, for the purpose of this report, is taken as the year when GRB was first mentioned in policy documents, speeches or guidelines. The duration of GRB work can be considered as an indicator of the continued accountability of the government and also a point of reference when looking at the trajectory and evolution of GRB work. Many countries initiated GRB in the early or mid-2000s. However, the scope of GRB work within countries in the same 'duration band' has been varied, reflecting diverse levels of pace, rigour and accountability.

1. Countries with a long history of GRB

Amongst countries that have been undertaking GRB for 10 years or more, a few, such as Bangladesh, India, Indonesia and Nepal, have introduced specific tools to incorporate gender issues into budget formats and/or to report on gender responsiveness of programmes across sectors. This has helped to institutionalise and sustain GRB over the years. While some countries have continued to refine these mechanisms in others efforts have stagnated. For instance, even though there have been many activities around GRB, the central tool for GRB has remained the same over the years with limited or no evolution in the methodology. The Philippines presents a contrast to this in the sense that the Government seems committed to continually revisiting and refining the core GRB methodology. Despite some challenges, the Government of the Philippines has also made efforts to expand GRB beyond its initial application to 5 per cent of the gender and development (GAD) budget and has introduced more nuanced tools to assess the gender responsiveness of programmes. Similarly, the governments of Indonesia, Nepal and South Korea have also made continued efforts to improve the quality of and expand the adoption of their main GRB accountability mechanisms. The Governments of Nepal and South Korea have improved the core methodology since the time of inception and have continued to introduce it to subnational levels of government. The Government of Indonesia has introduced several presidential regulations to promote gender mainstreaming and GRB and, having taken stock of the progress of GRB, also introduced a national strategy specifically for GRB to address the identified gaps.

Thailand and Malaysia introduced GRB in the early 2000s, but did not introduce any guidelines or specific GRB provision in their budget reporting formats. While sectoral ministries and/or subnational governments have continued to undertake gender mainstreaming activities over the years in these countries, GRB work seems to be sporadic and not supported by any centralised evidence of changes in budget processes. In 2016 Thailand is considering introducing a GRB-related provision in its constitution.

At the same time, even as the technical aspects are improved by governments, the evolution of GRB as a political strategy cannot be ignored. The rigour of GRB will depend not only on the technical tools, but also on the engagement of civil society and the public at large in demanding the government's accountability for its commitments. South Korea is a case in point where, despite the technical evolution of the GRB approach of the government, civil society's engagement has been limited over the years.

2. Recent entrants

Amongst countries that have recently initiated GRB work, Bhutan has picked up momentum, which can be attributed to focused interventions and a clear strategy. Introductory GRB activities in Bhutan included capacity building programmes, as well as focused on GRB analysis of select sectors which has informed the integration of GRB in budgetary formats at the national level, thus building a sustainable practice within the system. However, in a number of countries where GRB work has been initiated within the last 5–7 years, GRB efforts have been limited to organising workshops for government officers, with no clear follow-up or GRB strategy.

3. Countries where momentum was not sustained

Another set of countries are those where GRB work gained momentum during the mid-2000s, often with support from donors and as part of pilots, but was not sustained over the following years. Many of the GRB measures introduced during the pilot period were dropped and GRB work has either stopped or remains very limited in scope. Often, the reason for this has been withdrawal of donor support in the absence of the government's commitment to continuing its efforts.

4. Targeted initiatives

In some countries, GRB has focused primarily on initiatives targeted at specific sectors. Bhutan is an example where, although the strategic framework has wider application, the government initially applied GRB to only three sectors. Some donors have also chosen to support gender mainstreaming within specific sectors, or particular issues, such as the costing of violence against women (VAW). In China and Viet Nam, the national government has launched programmes for women's empowerment which are to be implemented by various sectors including health, education and employment. In Viet Nam, for instance, all the concerned sectors must draw up action plans for implementation of the National Strategy for Gender Equality within their respective sectors. Additional funds are allocated for the implementation of these plans. Albeit limited in scope, such targeted initiatives can lead to more immediate, tangible and visible outcomes. They can be especially effective for complex issues such as VAW or women's health, which need visibility, better funding and a multi-sectoral approach. Recognising the potential of such targeted initiatives, several country profiles include sections on financing or costing of VAW-related initiatives, especially if they cut across sectors. However, it must be emphasised that such initiatives constitute a small part of the scope of GRB work. While effective, these alone will not suffice, and in the long term GRB efforts need to be expanded to general budgets where most public expenditure takes place, rather than being limited to specific issues or sectors.

B. Enabling factors

A range of contextual factors can have an enabling impact on the progress of GRB work in a country; conversely, an absence of these can act as barriers to progress or even initiation of GRB in a country. Actors leading GRB work need to be aware of these factors, and should intentionally address the barriers and leverage the enabling factors. Some examples of enabling factors for GRB work are discussed in this section.

1. Governments' commitments to gender equality and gender responsive budgeting

Commitments to GE goals made through the constitution, national policies and legal frameworks provides a source of authority for different groups, enabling them to review and make claims about a government's efforts to meet GE goals.

(a) Constitution

Most of the 26 countries provide for non-discrimination on the basis of sex in their constitutions and quite a few proactively provide for GE in their constitutions. Some others mention the equal rights of women and men in particular fields, including in their political, economic and social lives; these include Afghanistan, China and Lao PDR. A few countries have intentionally stated that the provision of equality will not prevent the State from making special provisions for advancement of women, for example India, Sri Lanka and several Pacific Island countries (PICs). Other countries including Bangladesh, Bhutan, Cambodia, Republic of Korea, Nepal, and Viet Nam mention the responsibility of the State to create conditions that promote the advancement of women. India and Nepal also provide for reservations for women in the elected bodies of the government. In India, this is only in local government bodies, while in Nepal it applies across all levels of government. Two countries, Indonesia and Thailand, make no specific mention of women/gender/sex in the context of equality or non-discrimination but make a general statement about equality for everyone. Thailand is the only country in the Asia-Pacific region that is considering introducing a specific provision for GRB in the constitution.

(b) Policy commitments to gender equality

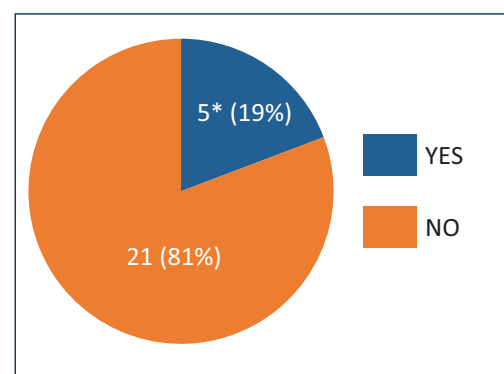
Seventeen of the 26 countries have a specific national policy or a national plan that states their commitment to GEWE goals, thus providing a helpful starting point for introducing GRB. Most also explicitly mention GE goals in their National Development Plans.

While most countries have GE-related policies or plans, a distinction needs to be made between a government's commitment to GE in a broad sense and a specific provision for GRB in the constitutional, legal or policy framework of the country.

(c) Legislative commitment to GRB

Laws can formalise government accountability and help ensure the adoption of GRB by sectoral ministries. While laws do not guarantee adoption of GRB, they create a favourable environment and increase the likelihood of adoption. Only five countries have legislation or legal instruments to formalise GRB.

Figure 1.3: Countries that have laws or legal instruments on GRB



⁶At a global level, it is only the Government of Austria that provides for GRB in the Constitution.

The National Finance Act 2006 of South Korea has GRB provisions pertaining to preparation of a Gender Budget Statement (GB Statement) and a Gender Budget Balance Sheet. Along with the National Finance Act, other legislation that supports GRB is the National Accounting Act, Local Finance Act and the Gender Impact Analysis and Assessment Act. Viet Nam's GRB-related legislation, the Gender Equality Law, is not so detailed and does not mention GRB, but it does provide for use of the State budget as a source of finance for efforts to ensure gender equality (Article 24). The State Budget Law of Viet Nam was also modified in 2015 to include a provision that gender equality should be a basis for decisions on budget allocations. In the Philippines, the Republic Act (RA) No. 7192, or the 'Women in Development and Nation-Building Act', ensures that a certain percentage of the Official Development Assistance (ODA) is allocated for gender concerns. It was also the starting point of what is now known as the GAD Budget Policy, which was initiated by the 1995 General Appropriations Act. The Act mandated that all government departments, bureaus, offices and agencies set aside at least 5 per cent of their total budget appropriations for GAD.

Indonesia has passed several Presidential Regulations to promote gender mainstreaming in policy development and at different levels of government. The MoF Decree on Guidance for Annual Working Plan and Budget of 2011, specifically promotes implementation of gender mainstreaming through GRB. While there is no law on GRB, the Government of Lao PDR revised its State Budget Law in 2016 to ensure that the budget making processes of sectoral and subnational governments are accountable to GE goals.

(d) National strategy/plan specifically for GRB

Only a limited number of countries have national strategies or plans specifically for GRB adoption and implementation. Indonesia's 'National Strategy for Gender Mainstreaming Acceleration through Gender Responsible Planning and Budgeting' was launched by the Minister of National Development Planning in 2012, through a joint circular of Bappenas (Ministry of National Development and Planning), the Ministry of Women's Empowerment and Child Protection, the MoF and the Ministry of Home Affairs. The Strategy built on and further reinforced the application of GRB mechanisms introduced in earlier years at the national level, namely, the Gender Analysis Pathways and the GB Statement. The Government of Nepal has been in the process of finalising a 'GRB Localisation Strategy' to facilitate the adoption of GRB at subnational levels. The GRB Localisation Strategy lays down the responsibilities of local government bodies vis-à-vis GRB and guidelines for applying GRB to their project expenditures. The MoF of Afghanistan has also developed a 'GRB National Strategic Plan', in line with its National Development Plan and national policy for women. The objectives of the plan include assessing gender responsiveness of public expenditure, capacity development and developing platforms for civil society participation. Bhutan's Strategic Framework, developed and approved by the government during the initiation stage of GRB in 2014, outlines the role of the lead agency, institutional mechanisms to be put in place at national and sectoral levels and broad activities to be focused upon, including advocacy, capacity building and gender analysis.

While inclusion of GRB in the national plan or strategy for GEWE is helpful, having a separate GRB strategy can be a clear and effective way to lay down the roles of different actors, the overall approach to GRB to be adopted, and the expected or desired outcomes across each level of government. It can provide a direction or a roadmap for GRB work, against which progress can be measured, for the leading government agency as well as a range of other actors.

2. Budgetary systems

The relationship between GRB and budgetary reforms is a complementary one. The way budgeting is done (line item or performance) and the level of transparency and accountability are two aspects of budgetary systems that have a direct bearing on GRB work.

(a) Performance-based budgeting versus line item budgeting

An important aspect of budgetary systems vis-à-vis that affects GRB work is whether the government follows performance-based budgeting (PBB) or line item budgeting. PBB has more potential to enable GRB work as it is premised on measuring the performance of programmes and creates space to measure the gender outcomes of programmes (Sharp, 2003).

PBB involves incorporating information that measures what governments do and the expected policy impacts into various stages of the budget cycle. This information is then used in budget decision making to better align spending decisions with government priorities and expected performance (Sharp, 2003). While operationalising PBB can be challenging, in

an ideal situation PBB offers a potentially valuable framework for GRB. Line item budgeting, on the other hand, is about controlling the aggregate expenditure of agencies by stating the limits of spending on each item in the budget allocation process. Line item budgeting does not attempt to identify the objectives of government activity or what activities will be undertaken to promote these objectives. Hence, line item budgets do not provide information about the efficiency or effectiveness of programmes.

However, PBB on its own cannot lead to GRB, unless GRB has been consciously built into the PBB system. For instance, the potential of PBB may not be fully utilised for several reasons, including failure to include measures and indicators of the gender impacts of budgets and policies; increased complexity that requires considerable capacity and time investment, intended and actual dimensions of the budget – inputs, outputs, outcomes – in practice often not coming together at any single point in the budget documents, among others. The experience of GRB in the region also shows that several countries despite having line item budgeting, have been able to take GRB work forward in significant ways.

(b) Transparency of budgets

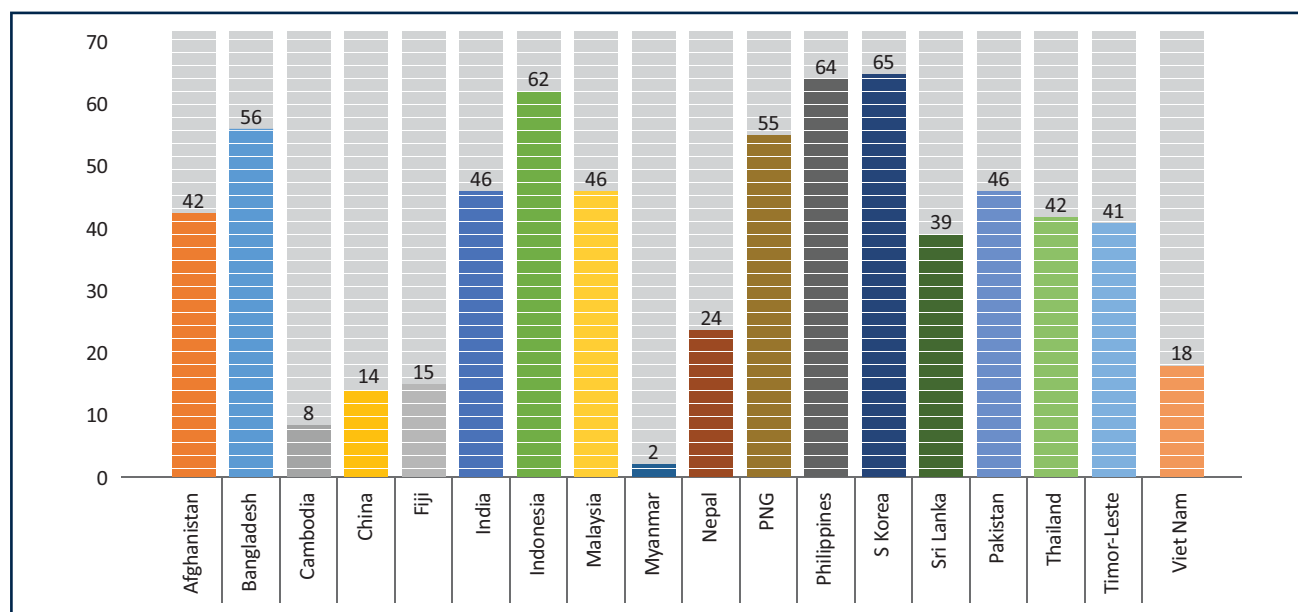
The other critical aspect of budgetary context that is directly relevant to GRB is the level of transparency of budgets, i.e. the level of budgetary information that is accessible and communicated to the stakeholders, including the executive, legislature, the media and the public.

The budgetary information referred to in the context of transparency is “how much is allocated to different types of spending, what revenues are collected, and how international donor assistance and other public resources are used” (International Budget Partnership, 2015). Transparency can empower the public to hold the government and donor agencies accountable for their results. It also allows the public to review whether necessary investments have been made to make progress towards development goals and, in the case of GRB, towards GE goals.

In this context, the work of International Budget Partnership (IBP) is directly relevant and has also informed the country profiles in this report. IBP carries out an independent global survey every few years called the Open Budget Survey. The Survey assesses three components of budget accountability: public availability of budget information; opportunities for the public to participate in the budget process; and the strength of formal oversight institutions. To allow for comparisons, IBP created the Open Budget Index (OBI) based on the survey to measure countries’ commitment to budget transparency. The OBI assigns the 102 countries covered by the Open Budget Survey a transparency score on a 100-point scale based on international good practice standards.

The OBI scores for 18 of the 26 countries covered in this report are shown in Figure 5.

Figure 1.4: OBI scores for 2015 (out of 100)



Note: Bhutan, Cook Islands, Kiribati, Lao PDR, Maldives, Samoa, Solomon Islands and Vanuatu are not listed in the OBI.

The OBI categorises the country scores into the following:

Sufficient:

- » Extensive: 81–100
- » Substantial: 61–80

Insufficient:

- » Limited: 41–60
- » Minimal: 21–40
- » Scant or none: 0–20

As Figure 1.4 shows, out of the 26 countries, Indonesia, the Philippines and South Korea provide their public with sufficient budgetary information. Most of the countries provide their public with insufficient information, with quite a few of them providing minimal budgetary information.

Over the years, several countries have introduced budgetary reforms, at times supported by donors, that have improved budget transparency to an extent. However, several others continue to share only limited budgetary information. While GRB work requires and ideally includes lobbying for budget transparency, given the limited budget transparency levels in the region, it seems GRB work needs to be initiated through innovative and targeted entry points to prevent it being stalled by the lack of budget transparency.

Another aspect to be considered when looking at the relationship between budgetary systems and GRB is the alignment of budget or public finance reform processes with GRB work. In some countries, different donors support the two processes, and often the two are unrelated and undertaken in parallel. Usually, budget reform processes are supported by donors such as the International Monetary Fund (IMF), the World Bank or the Asian Development Bank (ADB), and GRB by donors such as UN Women. This lack of synergy between the two can limit the impact of both. Budget reform work is a great opportunity to institutionalise GRB, and embedding GRB at every stage of the budget reform process could be a meaningful way to meet its goals of efficiency, transparency and equality.

(c) Other budgetary/macro-economic policy trends

Some other trends that affect budgetary systems in the region, although the profiles do not focus on them, are flagged below.

- » Fiscal decentralisation: Fiscal decentralisation has been a trend in a number of countries in the region. For example, in India, the government elected in 2014 emphasised cooperative federalism. In other countries in the region too, efforts have been made in the past to devolve funds, functions and functionaries to the subnational governments. In principle, this is promising for GRB as subnational governments are closer to people and therefore appropriately placed to decide on spending priorities. However, issues that need to be considered in this context include whether subnational governments have adequate funds, capacity and political will to prioritise GE issues in particular.
- » Austerity measures: Another noticeable trend in the region, as well as globally, is reduced government spending, which has had a direct adverse impact on welfare measures. According to projections-based IMF World Economic Outlook data, fiscal contractionary measures were expected to intensify in 2014 and 129 countries of the 181 reviewed were expected to cut public expenditures, affecting an estimated 4.2 billion people (UN Women, 2014a). With the reduction in public expenditure, social sector spending has taken probably a hard hit. Furthermore, the global economic crisis that started in 2007 and the subsequent austerity measures adopted worldwide by governments – including cuts to child and family benefits, old-age pensions, housing and health care – have intensified unpaid work burdens for women. While these trends reflect the larger macroeconomic context, they also point to the need for GRB as a strategy for advocating mitigation of the impacts of austerity measures, especially building resilience among poor and marginalised women.
- » New economies: A few countries in the region, for example Myanmar and some of the PICs, are in the process of setting up budgetary and governance systems and processes, providing a unique opportunity for GRB. As Afghanistan and Timor-Leste have shown, if GRB is introduced when budgetary systems are set up, rather than at a later stage, there will be better integration and more organic adoption of GRB as a part of routine processes.

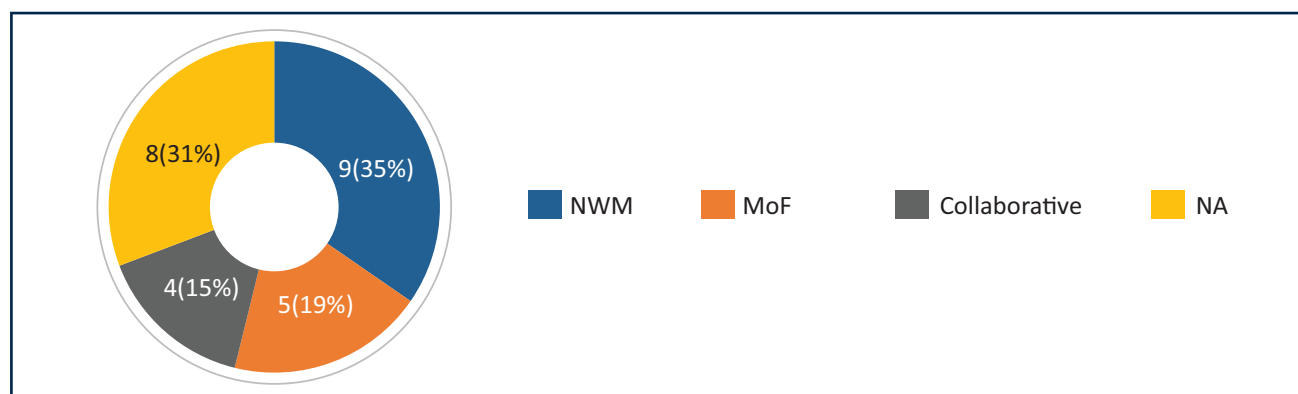
The political context of the country, the macroeconomic policies reflected in trends such as austerity measures and the level of budgetary transparency are some of the contextual factors that have a bearing on the foundation and operationalisation of GRB. In fact, a necessary part of laying the groundwork for GRB is asking questions pertaining to these factors.

C. Actors

Experiences in the 26 countries show that the range and nature of actors actively engaged in GRB work has a direct impact on the sustainability and rigour of GRB, and integration of GRB into the mainstream budgetary processes. A useful distinction to look at while analysing the role of actors is whether they are “inside-government” actors or “outside-government” actors. Government agencies and parliamentarians constitute the group of inside-government actors, and outside-government actors include donors and CSOs.

“Inside-government” actors can introduce specific changes to make government processes and policies more gender responsive. However, given the fact that GRB is a political process, the presence of an active outside-government group ensures that governments are held accountable for their commitments and that voices of different groups in the community are represented in policy and budget decisions.

Figure 1.5: Main drivers of GRB at the national level



1. Government actors

(a) Leading government actors

Amongst government actors, MoFs, the NWMs and Ministries of Planning (MoPs) have a central role to play in leading GRB and ensuring that other ministries and departments are made accountable and have the required capacity to undertake GRB work. MoFs have the responsibility of operationalising and constantly refining GRB work, by releasing guidelines, introducing instructions for gender based reporting into BCCs and other budgetary documents, and ensuring that line departments comply with GRB principles and ultimately, incorporating GRB processes, i.e., incorporate gender analysis into the mainstream budgetary processes and templates. For instance, a directive from the MoF can ensure that line ministries assess the gender impacts of relevant budgetary allocations, as can be seen in countries such as Bangladesh, India and Nepal. In most countries, the NWM has limited powers and capacity, and therefore support and active engagement from the MoF for GRB work is crucial for pushing forward the GRB agenda. Given the mandate and expertise of NWMs, it is ideal for them to be the co-leader of GRB, with the MoF. NWMs need to play the role of a partner to the MoF in being an advocate for GRB and supporting agencies to adopt it. The Ministry of Women and Child Development (MWCD) of the Government of India, for instance, has been persistently advocating to line ministries and subnational governments and supporting capacity building programmes. The MoP also needs to be a central partner in GRB, as it has an oversight function and can enable gender analysis to be part of the planning process at the highest level.

However, in practice, it has either been the MoF or the NWM that has been the sole driver at the national level. In countries where the MoF has taken the lead, the role of the NWM has been limited, for example Bangladesh and Nepal. Bhutan is an interesting example of a country where the gender responsive planning and budgeting working group, comprising representatives from the Department of National Budget (MoF), the Gross National Happiness Commission (MoP) and the National Commission for Women and Children (NWM) have led the effort. The working group is chaired by the Department of National Budget of the Royal Government of Bhutan. In India and Timor-Leste, however, where the NWM is leading, the MoF has been distant from GRB work, as with other countries (see Figure 1.5). MoPs in most countries have had limited or no engagement with GRB.

The NWMs, MoFs and MoPs have collaborated effectively in a few countries in the region, including Indonesia, Nepal, the Philippines and South Korea. They have released joint circulars or supported operationalisation of GRB work by making contributions aligned with their respective functions. The results of such collaborative work are reflected in acceptance and sustainability of GRB within the government in policy and practice, and show the best results in terms of adoption of GRB.

(b) Sectoral ministries

An essential measure of the successful acceptance of GRB at the national level is its adoption by the sectoral ministries. In many countries, two straightforward criteria for measuring the institutionalised engagement of line ministries have been 1) setting up mechanisms such as gender focal points (GFPs), gender budget cells (GBCs) or gender desks within the line ministries; and 2) reporting by the sectoral ministries in the GB Statement, if the countries have introduced such a statement or a similar reporting mechanism.

GFPs/GBCs/and committees, at times supported by guidelines issued by the MoFs, are set up in sectoral ministries to facilitate gender mainstreaming. Some countries, including Timor-Leste have innovative arrangements whereby the gender working groups of ministries are required to report to the NWM regarding their progress on their sector-specific gender mainstreaming initiatives. Other countries, for example, India have also issued guidelines for GBCs. During the early years of GRB in India, the MoF issued a Gender Budget Charter to the line ministries providing guidelines for the composition and expected role of GBCs to be set up by line ministries. Such guidelines can help to standardise the composition of the GBCs and how their role is perceived by the ministries, and can also be used as an advocacy tool for the lead agency and non-government actors. However, in practice, during interaction with government and donor representatives, the lack of capacity of the GFPs/GBCs/committees was an oft-cited challenge. Government representatives highlighted human resource shortage and lack authority to influence the budget making processes of their respective line ministries also as key concerns.

In several countries in the region, guidelines have been issued to the sectoral ministries, often through the BCC, either to report in the GB Statement, or in the general budget or planning templates (discussed in more detail in the section on 'Institutional mechanisms'). The number of ministries reporting in these formats becomes another measure to assess the engagement of line ministries, even though the quality of reporting often has scope for improvement. Relatedly, it should be noted that, especially for mainstream sectors, incorporating gender analysis requires sector-specific gender analysis which neither the line ministries nor the coordinating ministry have the capacity to undertake. To address these barriers, NWMs in some countries have developed checklists that provide easy-to-use guidelines for line ministries. In many countries, regardless of whether guidelines for GRB have been issued or not, innovative gender mainstreaming practices have been undertaken by the line ministries – which is a positive reflection on the increasing level of awareness and commitment of line ministries to GE goals. For instance, in PNG several departments, including health, education and police, have taken concrete steps towards ending VAW. In Cambodia, Gender Mainstreaming Action Groups in line ministries, prepare documents entitled 'Gender Mainstreaming Action Plans'. Although the quality of reporting has scope for improvement, this is a potentially strong entry point to introduce gender analysis into the planning and budgeting processes of the sectoral ministries. Thailand also provides an example of gender mainstreaming efforts by various ministries, including agriculture, fisheries, culture, and revenue, although there appear to be no clear guidelines, and gender is not specifically integrated in BCCs or budget formats. In India, several key ministries including the Ministry of Agriculture and the Department of Science and Technology have introduced innovative measures to include gender analysis in their programmes. The GBC of the Ministry of Agriculture housed in the National Resource Centre for Gender in Agriculture has commissioned various research studies to assess existing programmes from a gender perspective, including development of women-friendly farm tools and women's access to land. The Department of Science and

Technology has been implementing a programme that promotes GE through adaptation of appropriate technology and setting up of women's technology parks to provide solutions for women in specific fields, including waste management. Also, in general, there seems to be an increased awareness of gender mainstreaming particularly within education ministries in many countries. The education ministries of Cambodia and Lao PDR have adopted proactive initiatives to ensure improved gender responsiveness of education programmes.

Even though individual initiatives of line ministries strengthen the adoption of GRB, good practices of line ministries and sector-focused GRB work can be made more sustainable if they are supported by mandates from the MoF to include gender analysis in budget processes. Otherwise, they tend to be one-off and dependent on either the individual will of the officers in charge of the projects, or donors who are supporting gender assessments in specific sectors/programmes.

(c) Subnational governments

A significant portion of total government expenditure is allocated and spent at the subnational level, and more so with the trend of increasing decentralisation, making it essential to introduce GRB across all levels of government. However, in most countries, government-led GRB work has been limited to the national level, with limited or no measures or guidelines for initiating efforts at the subnational levels. In a few countries, central governments have made efforts such as releasing directives and/or introducing institutional mechanisms to enable adoption of GRB at subnational levels. Examples include Cambodia, India and Nepal. The GRB Localisation Strategy of Nepal is a good example of a government's efforts to officially introduce GRB at the local level. While the MoF of Nepal has been the leading agency for GRB at the national level, the Ministry of Federal Affairs and Local Development has taken the lead in introducing GRB at the local level. In 2016 it launched the GRB Localisation Strategy, which mentions roles of local bodies and application of GRB to local budgeting processes. In India, too, circulars have been issued by the erstwhile Planning Commission and the NWM to the state governments on the adoption and operationalisation of GRB. Several states in India have designated GFPs, set up GBCs, and are preparing GB Statements.

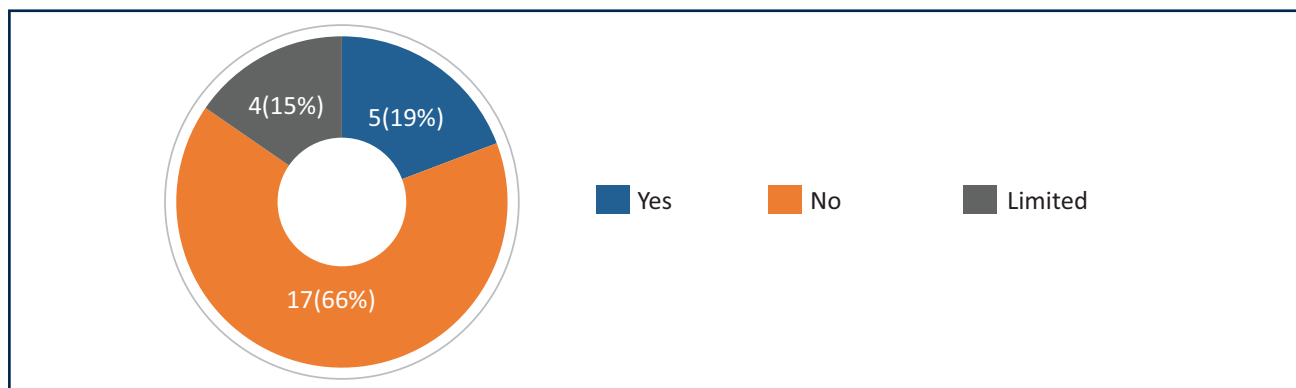
In some countries, participatory planning and budgeting processes have been initiated at the local level; usually by CSOs and at times with support from donor agencies. These processes are core to GRB work as they can enable representation of women's voices in the budgetary processes. However, such initiatives are either parts of pilot exercises or limited to one or two areas, without nationwide institutionalisation. In this context, Penang State in Malaysia presents a situation where an outside-government actor, a CSO, advocated for local participatory budgeting processes. The CSO pushed the state government to get involved and institutionalise GRB through the setting up of a government body and through regular public surveys in both the municipalities of the state. This case is especially unique because of the limited emphasis given to GRB at the national level in recent years. While it may be difficult to institutionalise such processes across the country, processes such as these at the local level have the potential to make an impact on local budgets.

Some countries in the region have a pre-existing well-structured system of subnational women's machineries, which can be a powerful enabler for participatory GRB processes at subnational levels. Cambodia, Lao PDR and Viet Nam provide good examples of such subnational machineries that have existed at the provincial, district and local levels and which can be potential powerful vehicles for adoption of participatory GRB processes at the local level. In Lao PDR and Viet Nam, this system is further strengthened by the presence of women's unions, which are large membership-based organisations with a long history of representing women's voices across different tiers of government.

(d) Parliamentarians

Even though their engagement has been limited in most countries, parliamentarians can be strong advocates in ensuring gender is considered in the budget process at the legislative/enactment stage. If they are well informed and committed to GE goals, they can raise questions in the parliament and initiate discussions that can enable a closer look at policies and budgets from a gender perspective. In a few countries, parliamentarians helped to initiate GRB. Examples include Timor-Leste and South Korea. In India, parliamentarians over the last decade have raised questions pertaining to allocations for women. In some countries, women's caucuses or GE committees have been set up, which CSOs could leverage. In Cambodia, the Women Parliamentarians' Caucus has been recently set up and provides a promising platform, provided it is able to coordinate with the NWM, and CSOs. However, in general, their engagement has been inconsistent and limited.

Figure 1.6: Engagement of parliamentarians in GRB work



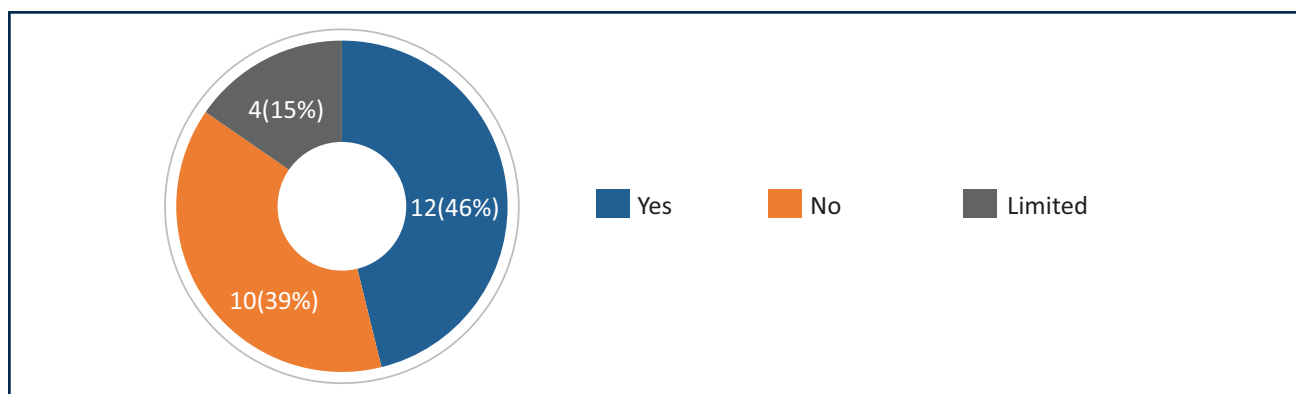
2. Outside-government actors

While inside-government actors can push for and operationalise GRB practices within the government’s planning and budgetary processes, actors outside the government have an equally important role to play in strengthening government accountability and supporting the government in meeting its GE commitments.

(a) Civil society

CSOs can contribute to strengthening the community’s voices in decision making on budget priorities and to holding governments accountable for their development goals.

Figure 1.7: CSOs’ engagement in GRB



The IBP’s website (para 3)⁷ captures the essence of the role of civil society vis-à-vis the budget process:

- » “contribute critical information on the public’s needs and priorities that can lead to stronger policy choices;
- » draw more people into the debate by collecting, summarizing into easily understandable formats, and spreading budget information;
- » train members of the public to understand and analyze government budgets themselves;
- » supplement government’s capacity to budget effectively by providing technical support;

⁷<http://www.internationalbudget.org/why-budget-work/role-of-civil-society-budget-work/>

- » give an independent opinion on budget proposals and implementation;
- » hold public officials accountable for using public resources efficiently and effectively to achieve desired outcomes; and
- » develop important new allies in government, including programme managers in government agencies, legislators, and auditors.”

Also, given the depth of engagement of CSOs with communities and specific issues, they often have valuable data that can help address gaps in programme implementation and even programme design.

The engagement of civil society in strengthening GRB in the region has been varied and, barring a few countries, has much scope for expansion. Participation of CSOs has not been consistent over the years in several countries where they have been active; and in several others, they have been distant from GRB.

Indonesia provides an example of a country where CSOs have been highly proactive in the initiation and strengthening of GRB work, especially at the subnational levels. Several CSOs provide case studies of community participation in the local budgetary processes and of budget advocacy work. Budlender and Satriyo (2008) have noted that Indonesia is one of the few countries which appears to have a “civil society budget movement”. In India, too, an active and engaged civil society has been an important aspect of the socio-political landscape of the country. Many CSOs, at national as well as subnational levels, have been active in undertaking budget advocacy, awareness raising and creating a platform for dialogue on the government’s budgetary commitments to GE goals. In Timor-Leste, CSOs along with Members of Parliament (MPs), formed a strong lobby group to push for adoption of GRB by the government.

However, in several other countries, civil society has gradually become more distant from GRB work. In Bangladesh, Nepal and South Korea civil society’s role in GRB has dwindled over the years and this is reflected in the lack of public debate and processes that would push the government to rethink and improve its GRB strategies and methodologies. In South Korea, two CSOs, Korean Women’s Association and Korean WomenLink, pioneered GRB initiatives by undertaking gender analysis of government budgets and lobbying the government to introduce GRB. In recent years, though, the engagement of CSOs has been limited.

In all the countries cited above as examples of declining CSO participation – Bangladesh, Nepal and South Korea – an otherwise active and vibrant civil society engages with women’s rights in general and not with budgets. The fact that GRB largely remains a technical and bureaucratic exercise has perhaps been one of the main reasons for civil society’s limited engagement with GRB work. While governments should simplify their GRB-related processes and make them transparent, CSOs can also make consistent efforts to educate themselves and each other on the planning and budgetary processes, possible entry points for GRB, and the government’s GRB mechanisms. In this context in Indonesia, where an NGO - Indonesian Forum for Budget Transparency - has released a publication for other CSOs explaining the government’s gender analysis tools, with examples and encouraging CSOs to engage in advocacy with the government around the application of these tools. Similar efforts by government and non-government actors to enable engagement of CSOs with governments’ GRB work can contribute to continued dialogue and strengthening of the GRB approach and processes. However, these processes can only take place meaningfully in an environment where budgetary information is available to CSOs and they are heard by the State actors.

The relationship between government and civil society determines the space available to CSOs for engaging with GRB. For instance, a very active and engaged civil society exists in Cambodia, creating an enabling environment for engagement with GRB work. It is also supported by a range of international donors. However, limited budget transparency and reduced space for civil society engagement in policy formulation processes at the national level have been issues of concern. Similar trends can be seen in a few other countries in the region, creating an environment where government–CSO partnership and dialogue on budgets, accountability and GRB are difficult to nurture.

In most PICs, and in the Maldives and Myanmar, where GRB work is either at the inception stage, or has not yet been initiated, there is a near absence of civil society in the arena of GRB or budget advocacy in general. As GRB work is initiated in these countries, an important area of work will be identifying the civil society networks and building their capacity so that they can become vocal GRB advocates.

(b) Women’s research and training organisations

Women’s research and training organisations can significantly contribute to building local expertise for research, including gender analysis of government programmes and advocacy on GRB. Women’s research centres, both government funded and non-government, with their existing expertise in gender issues and research and training, can be developed into resource centres for GRB-related research and training.

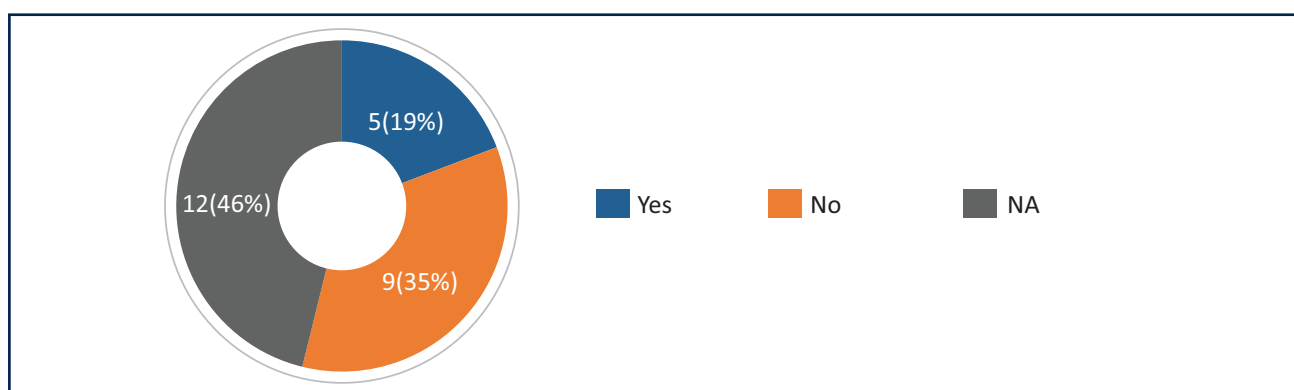
There are research centres in the Philippines, South Korea and Viet Nam that provide good examples of this model. The Korean Women’s Development Institute (KWDI), a government research and training centre, has played a central role in strengthening GRB in South Korea and has set up a specialised GRB centre that does research and training work. Viet Nam’s Center for Gender and Women’s Leadership, Ho Chi Minh National Academy of Politics, has also supported the initiation of GRB through organising training for government and non-government stakeholders along with UN Women in recent years. Similarly, the Philippines’ Women and Gender Institute at Miriam College has been central in capacity building for GRB. Women’s groups, individual feminist scholars and researchers can also play a role in strengthening GRB work by contributing to gender analysis and research.

In some countries, research centres and feminist scholars have played an important role, such as in Bangladesh, India and Nepal, in most others, the engagement has been limited. Reinvigorating the engagement of these research organisations could help strengthen sector-specific analysis and continued refinement of the government’s GRB approach.

(c) Donors

Donors constitute an important part of the 'outside-government' group. In many countries, donors have played a central role in initiating GRB work, especially through capacity building programmes and specialised support through international experts and consultants deployed at the leading government agency. The prominent donors in the region include the World Bank, United Nations Development Programme (UNDP), UN Women, the ADB, the Asia Foundation, the Ford Foundation, Energia, and bilateral partners, namely United Kingdom Department for International Development (DFID), Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), Canadian International Development Agency⁸ (CIDA) and the Department of Foreign Affairs and Trade (DFAT) of the Government of Australia⁹. In some countries, the government and local CSOs have requested donors to support the initiation of GRB work, thus enabling an organic process rather than a donor-led intervention.

Figure 1.8: Whether GRB work is dependent on donors



However, donor support can lead to dependence if the government does not develop capacity or ownership of the process. Donors have the tendency to become the main drivers and contributors of resources, in terms of finances or staff, to GRB work. In such situations, GRB work is sustained for as long as the leading donor agencies are supporting it and stops once that support ends. Fiji, Pakistan and Samoa are examples of this situation. It is essential for the sustainability of GRB processes that initiation and evolution of GRB work is an organic process based on ownership and active engagement of State and non-State partners.

⁸CIDA has been merged with the Department of Foreign Affairs and Trade Development (DFATD) of the Government of Canada.

⁹AusAID has now been 'integrated' into the Department of Foreign Affairs and Trade (DFAT) of the Government of Australia.

Another trend amongst several international donors has been support for gender mainstreaming in a specific ministry or programmes of a ministry. For example, ADB supports gender mainstreaming in the infrastructure projects it supports, and Energia has been supporting gender mainstreaming in the energy sector. It is important for these initiatives to include engagement of the country's CSOs and women's research centres, activities to strengthen advocacy groups, and building synergies with the government's GRB initiatives and also those of other donors/development partners.

Bangladesh and Nepal are examples of countries where the initial GRB activities of the government were supported by donors, but then gradually the processes became an intrinsic part of the processes of the government and came to be owned and led by the government.

Recognising these gaps, in recent years UN Women has made additional efforts to create a platform where various actors – government, CSOs and MPs – can come together to develop a common understanding and vision for GRB work in the country.

Some countries that are experiencing political instability or emerging from instability are heavily dependent on donors to set up financial and administrative systems and budget reform measures, for example Afghanistan. In these countries, the leading donor organisations need to be especially conscious of the need to engage and build the capacity of various actors and to facilitate participatory processes to develop roadmaps for GRB work in the coming years.

Another feature of donor support in several countries is deputation of GRB consultants within the MoFs or NWMs. These consultants have trained a range of stakeholders, continued to advocate to other line ministries and agencies, undertaken gender analysis of budgets and developed GRB reporting templates. However, there is a risk that these ministries will remain dependent on these consultants and there will be limited development of government expertise in GRB work.

A final consideration in the context of donors' support is that, given the large amount of funds being provided by donors in the region, it is important to ensure accountability of donor funds for GE purposes. However, only a few countries have put in place mechanisms to track funds provided by donors, or ODA, from a gender perspective. For instance, Nepal has integrated its GRB classification framework in the Aid Management Portal managed by the MoF.

Capacity building of actors

An important element of engaging actors is capacity building. While it's an important initial step, it needs to be an ongoing exercise to ensure actors are aware of GRB, accept the need for it and apply it to their work. While in several countries capacity building has been a starting point for GRB, often it remains the central focus of GRB-related activities rather than a supporting activity. Furthermore, it is often limited to generic training programmes for line ministries which contribute more to awareness raising than more direct support in applying GRB to their work. Moreover, capacity building should ideally be undertaken by local trainers and training institutes, both government and non-government.

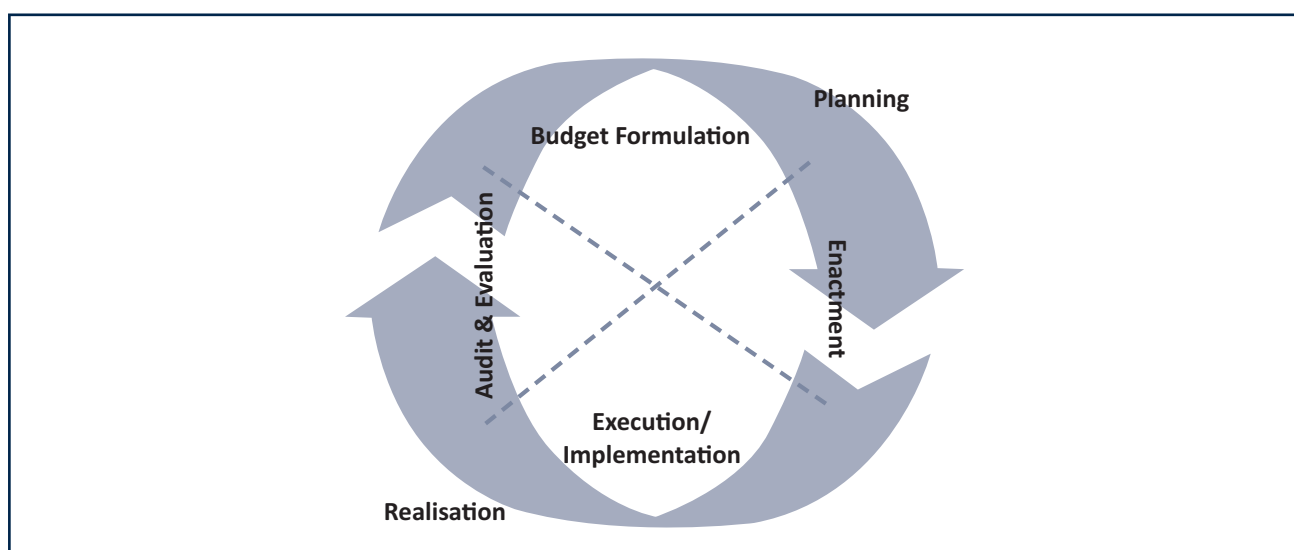
In a country with a robust GRB ethos, the MoF and NWM would co-lead the GRB initiatives at the national level, with support from the MoP and active engagement of line departments, CSOs and academic organisations – and across levels of government. The scope and range of actors engaged with GRB in most countries is a dynamic one. Actors can keep coming in and going out of the immediate circle of influence vis-à-vis GRB work. In some countries women parliamentarians contributed to initiation of GRB work, such as in South Korea and Timor-Leste, but subsequently their participation became limited or non-existent. It is similar with civil society actors and various government agencies. It is up to the central driving agency, which is usually the NWM, to ensure all these actors are engaged, not only to introduce GRB work, but to constantly advocate for better GE outcomes using the GRB framework.

Where GRB is at the initial or inception stages it is beneficial to ensure official engagement of the MoFs, MoPs and the NWMs and select sectors, and to lobby for a few key commitments or action points from each stakeholder at the inception stage. Furthermore, setting up an inter-ministerial group or task force that includes CSOs and academic organisations, along with government actors, can also ensure that progress is reviewed and GRB efforts are sustained.

D. Institutional mechanisms

Institutional mechanisms refer to specific mechanisms that can enable operationalisation of GRB in the budgeting, planning and auditing processes that can hold governments accountable to their GE goals. These mechanisms enable translation of a government's commitment to GE into budgetary commitments and ensure that GRB becomes a mainstream, ongoing process rather than a one-off exercise. For this report, an attempt was made to map these mechanisms using the framework of the budget making cycle. While a range of institutional mechanisms for operationalising GRB can be mapped onto the budget cycle, their implementation need not be limited to a specific stage of the budget cycle. Some can be applied to ensure that gender is visible at various stages of the cycle. For instance, legislative provision for GRB, which is introduced in the legislative/enactment stage, is also an accountability mechanism that can be used to lobby for introduction of GRB across the various stages of the budget cycle. Consultative processes with civil society could also be introduced at different stages to promote accountability.

Figure 1.9: View of the budget cycle



Source: Sharp, Rhonda (2003). *Budgeting for Equity: Gender Budget Initiatives within a Framework of Performance Oriented Budgeting*. New York: UNIFEM.

Formulation stage: Most of the mechanisms adopted by countries are concentrated at this stage of the cycle. Some of the more common mechanisms include: incorporating instructions to report on gender into BCCs; GB Statements; and GRB-related provision in budget or planning documents.

Legislative/enactment stage: This is the stage when the budget is submitted to the parliament for debate, questioning and enactment. This stage provides several entry points for GRB, including raising gender concerns through parliamentary questions and debates, and modification of parliamentary rules, and introduction of mechanisms such as Women's Caucus to ensure GE concerns are discussed and debated.

Implementation stage: This is the stage when expenditure and performance can be monitored through short-term reports. Ensuring sex-disaggregated data is collected and reported in the mid-year/in-year reports can be a useful mechanism at this stage to ensure funds are being spent as per allocation, that there is no under-spending, and that the short-term deliverables or outputs are being achieved.

Audit stage: Centrestaging gender in public audits ensures that the interrogation is not purely at the level of allocations. Institutional mechanisms at the audit stage can include introducing gender analysis/gender markers into the formal audit process. Few countries in the region have introduced institutional mechanisms for undertaking gender audit.

The following section provides a detailed discussion of the more commonly adopted mechanisms at various stages of the budget cycle.

1. Formulation stage

BCCs with a gender component and GB Statements are the two most popular GRB tools that have been adopted by countries across the globe. These tools focus attention on GE as an outcome of budgetary processes and enable MoFs to make strategic budget choices by highlighting existing gender gaps and the impact of public expenditures and revenue-raising on women and girls. UN Women collated experiences from 17 countries, to undertake a comprehensive review of these two GRB instruments. This section draws lessons from this compilation (UN Women, 2015)

(a) Engendered BCC

BCCs are a set of instructions issued by MoFs to line departments for budget submissions. They usually include guidelines or instructions for drafting budgets and reporting in the given templates within budget ceilings. UN Women (2015) emphasises that the more specific and clear the BCC is, the more likely it is that sectoral ministries will understand and follow the guidelines in the intended manner.

As Figure 1.10 shows, 42 per cent (11 in absolute numbers) of countries in the Asia-Pacific region have included instructions on gender in their BCCs, with varying levels of specificities.

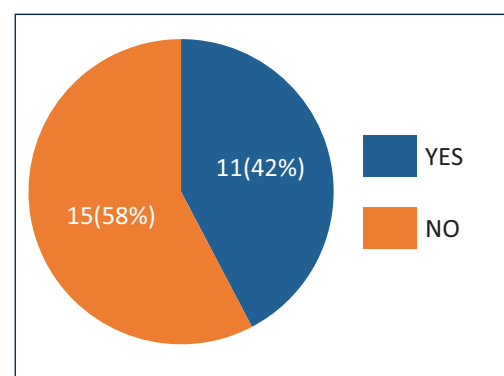
In Timor-Leste, the BCC provides guidance to the line ministries on how they should pay attention to GE goals while deciding budget allocations. It refers to the guidelines developed by the Secretary of State for Support and Socio-Economic Promotion of Women on including gender concerns in programmes. In India, the instructions in the BCC are more specific and give detailed instructions for preparing a GB Statement. Indonesia's Joint Circular 2012 provides a unique example of a circular jointly issued by the MoF, MoP and NWM, issued to central and local governments. The circular includes two detailed and lengthy appendices. Annex 1 of the central agency appendix presents examples of (a) use of Gender Analysis Pathway (GAP), a tool already in place since 2000, and (b) a GB Statement. Similarly, the Philippines Joint Circular 2012, released jointly by the MoF and NWM, also provides detailed guidelines on preparation of the Gender and Development (GAD) Budget. While it continues to refer to the historical "5%" framework that GRB work in the Philippines started with, it provides details of the main tool for measuring the gender responsiveness of programmes and emphasises the institutional arrangements that line ministries/departments must put in place to prepare and implement GAD budgets. Bangladesh and Nepal's BCCs also address gender and provide instructions and indicators for measuring the gender responsiveness of programmes. South Korea's BCC is also a good example of specific guidelines for GRB. For 2006–2007, the MoP and Budget of South Korea required that every ministry report on budget allocations that aimed to promote GE, and monitor the impact of mainstream programmes on GE. It provided a format for the statements based on the existing national financial database, which records information on budget allocation, execution, performance evaluation and management. The GB Statement was to be included as part of this database (Mishra & Sinha, forthcoming).

Bhutan is also an example of a country where the BCC has been refined since the inception of GRB to include specific guidelines for GRB. Bhutan's 2014 BCC did not give specific guidelines; instead it required "ministries to take gender into account when drawing up their budget submissions, but do not provide for a gender budget statement". Even though the BCC invited GRB, because of the lack of specific templates or guidelines, ministries did not know how to report. Its 2015/16 BCC was made more specific and a format was provided, although the gender-related requirements applied to only three ministries and did not mandate that information on actual allocations be provided.

There are also countries where, even though the GRB approach is not well defined, the BCC does provide broad guidelines to line ministries about assessing gender impacts in their planning or budget documents and including sex-disaggregated data. Pakistan's BCC mentions sex disaggregation of data when reporting in the 'Green Book', which compiles the mid-term budget reports of line ministries.

As the above examples show, the level of specificity of GRB-related provision in the BCC is usually a reflection of the level of detail in the GRB approach adopted by the government.

Figure 1.10: Countries that include instructions on gender in their BCCs



(b) Reporting on the gender responsiveness of programmes

Reporting on the gender responsiveness of programmes at the formulation stage can be done either through a separate GB Statement, which has been adopted by a few countries in the region, or through inclusion of GE-related aspects in the existing budget or planning formats prepared by the line ministries.

(i) GB Statement

A GB Statement is usually described as a gender-specific accountability document produced by a government agency to show what its programmes and budgets are doing in respect of gender. It is an accountability document because it is often produced and presented along with the standard budget documents. In most countries, though not all, these are prepared after government agencies have completed the process of drawing up the budget and allocating resources to different programmes in response to the BCC. Preparation of the GB Statement is therefore not part of the process of prioritisation of policies and budgets.

GB Statements adopted by different countries in the region vary in their formats, detail and complexity. Some are purely quantitative in nature, while others are a mix of both quantitative and qualitative data and are supported by a narrative on how gender responsiveness is ensured in the different programmes of the ministries. Even though they are seen as a tool that can facilitate incorporating gender analysis at the planning stage, it has often been observed that GB Statements are prepared by sectoral ministries after the budget decisions are made.

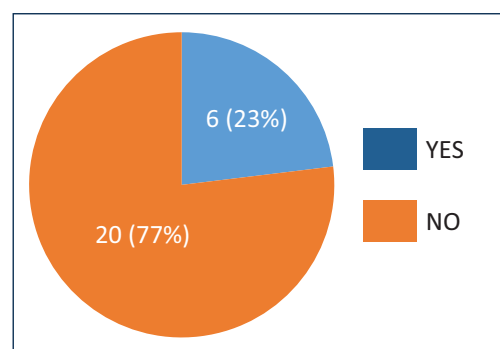
Only a few countries have developed detailed frameworks for line ministries to “measure the gender responsiveness” of their programmes. Examples of these are Bangladesh, Indonesia, Nepal, the Philippines and South Korea. The level of detail, application and criteria may vary, but they have the same objectives, i.e. providing a standardised framework to sectoral ministries to facilitate assessment of gender responsiveness of their programmes based on some accepted principles of GE or women’s advancement.

For example, in South Korea, the GB Statement includes two categories of projects: a) projects with the specific objective of promoting GE, listed in the Women’s Policy Basic Plan; and b) “general” projects which can be analysed from a gender perspective. A Gender Impact Assessment (GIA) framework has been developed to be applied to projects in the latter category. Similarly, the Harmonized Gender and Development Guidelines (HGDG) tool of the Philippines provides a framework supported by detailed checklists for various stages of the budget cycle, and specific ones for different sectors, to measure the gender responsiveness of general programmes.

India’s GB Statement, introduced in 2005/06, continues to be published annually and is the central GRB mechanism at the national level. Although there are advantages, the methodology and the way allocations are reported in it have been questioned by several GRB advocates over the years. The fact that it is purely quantitative is inherently limiting as complex gender relations and gender impacts of programmes cannot be adequately captured through numbers only. The Government of India has, been cognisant of these limitations and is in the midst of efforts to address some of them.

In Indonesia, the GB Statement builds on the PBB and links to the Gender Analysis Pathways tool adopted by the government. It includes various fields for reporting for each activity, including the objective of the activity, a situation analysis, impact and allocated funds. While in-depth and informative, the approach seems complicated and the fact that these documents are not published means that they do not serve as accountability mechanisms.

Figure 1.11: Countries with a national GB Statement



Box 1.1: Issues with respect to the GB Statement

Overall, the issues with respect to the GB Statements can be summarised as follows:

- » In general, while looking at country experiences of adopting purely quantitative or qualitative GB Statements, it appears that a combination of a quantitative and qualitative format based on a standardised framework has the potential to provide more space for reflection by line ministries on the gender responsiveness of their programmes. A purely quantitative GB Statement can reduce GRB to a mere number-crunching exercise, which does not contribute to programme/policy design in a meaningful manner.
- » Relatedly, a GB Statement that is based on the objectives of the expenditure rather than the sex of the beneficiary, can contribute better to the programme design process as well as being applicable to various sectors and not only those where direct beneficiaries can be identified.
- » While too simplistic a format may not be helpful, too complicated a format can also defeat the purpose and seriously hamper the quality of reporting.
- » If not published or if GE advocates are not aware of the GB Statement, they won't serve the purpose of accountability, which is one of the main goals of GRB.
- » GB Statements have become the sole preoccupation of GRB work in many countries, thus stunting the evolution of GRB. GRB is seen as synonymous with the GB statement and there is limited effort to engage with other entry points and to incorporate gender analysis into the mainstreaming budget processes across the budget cycle.
- » While the percentage of the budget covered in the GB Statement depends on the methodology adopted, in general in most countries the percentage of the budget reported in the GB Statement has in fact been quite small (for example, India and South Korea).
- » Even though the GB Statement is supposed to enable gender to be considered in the budget formulation stage, in practice in some countries it is prepared as a parallel document that does not inform the budget formulation processes of line ministries. GB Statements in some countries, such as Bangladesh, are an ex-post reporting of achievements, and therefore may be more relevant at the audit stage of the budget cycle.

While each of these countries face challenges in terms of design and implementation, these tools provide a framework, especially to the “mainstream” sectors such as infrastructure for reflection on the impacts of their programmes on various aspects of GE, rather than arbitrarily assigning a “percentage of gender responsiveness” to their programmes.

However, as the compilation by UN Women (2015) notes, one of the challenges is that these tools tend to be too complicated for government officers to use and they can also contribute to making GRB a bureaucratic exercise centred at the MoF, and thus distancing the gender-focused institutions and not enabling public awareness and dialogue around GRB. In fact, similar trends can be noted in almost all the countries that have adopted these tools.

Moreover, in addition to being complicated, the scoring system followed in some countries to measure the gender responsiveness of programmes can also be arbitrary and a paper-based exercise. An alternative to the scoring system can be checklists – prepared for different sectors – which sectoral ministries can refer to while reporting on the gender responsiveness of their programmes. These checklists can support reporting quantitatively (in terms of outputs, outcome indicators and budget allocations) and qualitatively on the gender responsiveness of their programmes. Examples of such checklists can be seen in Timor-Leste and those developed by the MWCD of the Government of India, even though the latter is not referred to in the guidelines issued by the MoF.

(ii) Provision for GRB in the existing planning/budgeting formats

Only a few countries have included GRB provisions in their existing budget and planning documents, requiring ministries to report on the gender responsiveness of their programmes/projects. The gender provisions of the Medium Term Budgetary Framework (MTBF) document of Bangladesh and the gender aspects included in the Annual Action Plans in Timor-Leste are examples of this.

In Bangladesh, each ministry is required to prepare a Medium Budgetary Framework (MBF) document. In addition to listing the mission statement, major functions, medium-term strategic objectives and activities, the ministries also report on poverty and gender. The two specific heads under which ministries report on these two dimensions include: (a) the impact of strategic objectives on poverty reduction and women's advancement; and (b) poverty reduction and women's advancement related spending.

Pakistan is another example where the key performance indicators (KPIs) of several ministries are reported in a sex-disaggregated manner in the MTBF document, or the 'Green Book'. Although the momentum of GRB work declined in Pakistan since 2009, the sex-disaggregated reporting of KPIs was sustained by several ministries. Afghanistan's national budget document also includes a section on gender impacts of programmes, even though these are narrative, without a standardised format. In the budget speech of 2016-17, the Finance Minister made special mention of the Federal Government's efforts to strengthen GRB.

There are guidelines for incorporating gender analysis into outcome budgets in India as well but these have not been widely translated into regular practice. Along with the outcome budget, another existing planning format, the Expenditure Finance Committee (EFC) memorandum, has been modified by the Government of India to enable gender to be considered at the formulation stage of the budget cycle. The EFC memorandum, prepared by the line ministries to seek approval for any new scheme/programme that involves more than INR 250 million (25 crore), has been modified, requiring line ministries to report on (i) objectives of the programme that specifically relate to women; and (ii) the percentage of total expenditure on the gender components of the programme. Although it is limited and, like the GB Statement format, doesn't allow for a qualitative or in-depth assessment of the gender impacts of the schemes, reflecting on the gender responsiveness of schemes at the appraisal stage could help strengthen integration of gender considerations in the design of programmes.

Ensuring the quality and rigour of the reporting on the gender responsiveness of programmes in the existing budget and planning documents is challenging and it can also face several design limitations. At the same time, once the budget and planning formats are modified to report on gender responsiveness, they ensure that GRB reporting becomes a routine part of the mainstream processes, and not an "afterthought", which the GB Statement in some countries has been limited to.

2. Legislative/enactment stage

There are limited available examples of GRB efforts at this stage of the budget cycle in the region. The few countries that have mechanisms to integrate GRB at this stage are Fiji, South Korea and Timor-Leste. In Fiji, the parliament's new rules of procedure include a provision to ensure that all parliamentary committee work gives full consideration "to the principle of gender equality" and considers all matters "with regard to the impact and benefit on both men and women equally". However, despite this guideline - the reports of the Public Account Committee - the parliamentary committee that examines the Auditor General's reports, do not address GE, either explicitly or implicitly (Budlender, n.d.b). In Timor-Leste, UN Women has recently made efforts to support the engagement of local stakeholders. Civil society and the Women's Caucus (women parliamentarians) made significant contributions to initiation of GRB work. However, over the years, as certain government activities ceased and the government failed to respond to their input, CSOs and women MPs lost the engagement and impact they initially had. Much more needs to be done in this phase.

3. Implementation stage

This stage involves monitoring the planned spending on GE-related activities and the achievement of deliverables or outputs. Collection of sex-disaggregated data is critical to monitor both deliverables and expenditures at the implementation stage. Sex-disaggregated data can be reported and monitored through the in-year or annual reports at the national and subnational levels of government.

Several countries have emphasised the importance of collecting sex-disaggregated data, including those that have not officially initiated GRB. For instance, in China, with joint efforts by the National Statistics Bureau (NSB) and other relevant departments, sex-disaggregated statistics have improved in the last few years. A nationwide database on women and children has been developed and the NSB holds regular meetings on gender statistics, requiring the responsible departments to participate and report. In Lao PDR, the Law on Statistics 2010¹⁰ states that attention is to be given to collection of sex-disaggregated data, and the long-term Strategy for the Development of the National Statistical System (2012–2020) also mentions sex-disaggregated data. The Ministry of Education maintains a sex-disaggregated database, available online, which provides detailed sex-disaggregated data by province for enrolments, drop-out rates and exam taking across levels of education as well as for employment of teachers.¹¹ In Thailand, the government has emphasised its commitment to the collection of sex-disaggregated data. The National Statistical Office developed Thailand's first five-year Statistical Master Plan (2011–2015), and one of the sub-committees focused on gender statistics, leading to the development of the first Sectoral Gender Statistics Development Plan (2013–2015). In general, most countries report large gaps in data collection and the extent to which this data is used for monitoring and informing implementation and programme design seems limited.

Another dimension that complicates monitoring at the implementation stage is the increasingly common government practice of outsourcing the actual implementation of work to private sector companies. Incorporating gender analysis into the implementation would mean that, at the time of disbursing funds to private entities, their performance indicators are sex disaggregated, they have clearly identifiable GE targets, their rules of employment ensure GE and the vendors are selected after ensuring they have the capacity to meet these goals.

Even though this section on institutional mechanisms focuses on mechanisms at the implementation stage, the role of CSOs in enabling community-based monitoring of implementation of government programmes deserves a mention. CSOs in several countries have used innovative tools, including expenditure tracking and community monitoring tools such as citizens' report cards, community score cards and social audits, to identify gaps in the implementation of government programmes on the ground. While these tools have immense potential to track the gender impacts of implementation from the community's perspective, their use in the context of GRB remains largely unexplored. There are very few examples from the region where linkages have been made between community-based implementation tracking tools and GRB. For example, UN Women supported organisations working with Dalit¹² and Muslim women as well as transgender persons to track and monitor selected government programmes that were meant to advance GE. Field data gathered as part of this exercise highlighted several gaps in implementation including the poor utilisation of budgets and extremely low unit costs of services provided, together with the marginalisation of women/persons belonging to socially excluded groups (UN Women, 2014b).

4. Audit stage

Gender audits can be undertaken for a specific programme or a policy or even for an organisation to assess its gender responsiveness. However, a more sustainable and meaningful way of conducting a gender audit is to intervene in the regular government audit process. This could be by introducing specific mechanisms such as gender audit guidelines or gender markers to ensure that gender questions are raised in the government audit process. However, only a few countries have intervened at the audit stage from a gender perspective: India, Nepal, the Philippines and South Korea are those that have made initial attempts to adopt it.

¹⁰http://adp.ihsn.org/sites/default/files/statistics_law_2010eng.pdf

¹¹See <http://www.moe.gov.la/index.php/lang-en/statistics>

¹²The word "Dalit" comes from the Sanskrit root dal- and means "broken, ground-down, downtrodden, or oppressed". Those previously known as Untouchables, or Depressed Classes, are today increasingly adopting the term "Dalit" as a name for themselves.

Box 1.2: Examples of gender audit work from the region

India: The MWCD, Government of India has played the lead role in developing gender audit guidelines. As of February 2016, the ministry was involved in a dialogue with the Comptroller and Auditor General's (C&AG) office on the need to formalise the guidelines. In addition, the Ministry of Rural Development (MoRD) has also committed to conducting gender audits both at the institutional level as well as at the level of specific schemes, including its flagship programmes.

Nepal: The Government of Nepal issued gender audit guidelines in 2012. Even though these guidelines focused on addressing the institutional aspects of gender analysis rather than beneficiary-focused programmes, efforts are being made by the MoF to strengthen gender audit within beneficiary-oriented programmes.

Philippines: Gender audits are conducted by the Commission on Audit (COA) as part of their regular audit process and involve an annual audit of GAD funds with the purpose of ensuring that agencies prepare substantive GAD Plans and Accomplishment Reports. The COA also subscribes to the judicious use of the GAD budget by enforcing its guidelines on irregular, unnecessary and excessive expenses. Further, the Philippines is the only country in the region which has put in place penalties for non-compliance with GRB guidelines. The Commission on Human Rights (CHR), which acts as the Gender Ombud under the Magna Carta of Women (MCW), has issued Gender Ombud Guidelines to identify violations of or non-compliance with MCW provisions and the corresponding penalties, including disallowing spending from the allocated budget. Some of the violations are non-submission of GAD plans and/or accomplishment reports, failure to implement GAD plans, non-allocation of a GAD budget, and failure to establish GFPs.

South Korea: The government has made an effort to incorporate gender analysis into the entire budget cycle, including the audit stage. Gender audit reports are prepared annually and included in the national audit reports, enabling evaluation of project achievement from a gender perspective and settlement of accounts.

A wide range of accountability mechanisms have been adopted by countries in the Asia-Pacific region with varying degrees of influence on the mainstream budgetary processes. In most countries, these mechanisms are limited to the formulation stage of the budget cycle and don't have significant influence on budgets that pertain to "mainstream sectors". In fact, they are only applied to limited aspects of the budget.

The extent of adoption, stage of evolution and scope of GRB institutional mechanisms are highly varied in the region and present a wide range of examples of how budget processes could include gender analysis, the challenges in doing so, as well as some good practices. But all the examples point to the need to introduce specific mechanisms across the budget cycle, through specific instructions, guidelines or templates, or changes in existing budget reporting formats and systems, to operationalise GRB. That is, specific mechanisms are needed to translate the policy commitment of the governments into actual, tangible changes that would enable better monitoring and facilitate improved gender-responsiveness of budget and planning processes in a sustained manner. An absence of specific GRB mechanisms can result in sporadic activities which are dependent on the will of the ministries or officers, thus severely limiting their scope and sustainability.

While the need for these mechanisms cannot be overemphasised, the various experiences of countries in adopting these mechanisms point to some lessons that can be useful for countries that are either introducing or considering refining them. For instance, there needs to be a balance between mechanisms that are too cumbersome and complicated and intensify the work burden of government officers and those that are too simplistic and don't enable any meaningful gender analysis, as reflected in the different examples of GB Statements adopted by countries in the Asia-Pacific region. Further, along with one-off training programmes, government officers need regular hands-on support from MoFs and NWMs. As far as possible, mechanisms should be aligned with existing budget formats, rather than based on entirely new processes that government officers are unable to integrate into their routine work.

It needs to be emphasised that these mechanisms can't be limited to technical exercises of bureaucratic functions. In fact, a test of their impact would be to ask whether they have made the governments accountable to the public and also to what extent these mechanisms have been able to draw upon community participation at different stages of the cycle.

For instance, governments can call for CSO consultations at the stage of budget formulation and parliamentary debates can be informed by CSO perspectives at the stage of budget enactment. Furthermore, as discussed earlier, CSOs can play a significant role in tracking implementation through community participation. The knowledge generated from such processes can be used to inform governments' budget implementation and audits.

Finally, it needs to be noted that effective use of these mechanisms at different stages of the budget cycle should in the long term enable more gender responsive government policies, plans and programmes, reflected in their design and budgetary allocations, and finally lead to positive impacts on women's everyday lives, reflected through evidence generated from the various mechanisms discussed above. Examples of improved integration of a gender perspective in government programmes and policies can be seen in the reporting mechanisms such as GB Statements or GRB sections of MTBFs and other budget documents. But further research is needed to do a systematic, comprehensive and country-level analysis of actual improvement in the gender responsiveness of government policies, plans and programmes and the final impact on women's lives resulting from such mechanisms.

Unexplored themes

There are also several other key issues and entry points for GRB that seem largely unexplored in the region. Some of them are flagged in this section.

1. GRB and taxation

The revenue side of the budget has important implications for meeting GE goals. Both direct and indirect tax policies have an impact on women's lives. However, most GRB work in the region has focused on the expenditure side of the budget process. This area of GRB work remains largely unexplored in the region. However, the revenue department of Thailand recently reformed the tax law to change the unit of taxation from the household to the individual, thus making it fairer for women, who are often paid less than their spouses. The Government of Pakistan has also done some work on gender-aware revenue incidence analysis. Some recent work has also taken place in Timor-Leste and Viet Nam. In Timor-Leste in recent years, the Commission for Fiscal Reform has been looking at introducing Value Added Tax (VAT) and reviewing the Custom Law and Tax and Duties Act with the objectives of increasing domestic revenue, enhancing economic efficiency and enabling fairness. In response, UN Women has undertaken an analysis to understand the gender impacts of introducing VAT to assess whether it leads to economic efficiency, and alternatives to VAT that increase domestic revenue (Lahey, 2016). In Viet Nam too, UN Women supported a study that analysed gender impacts of the taxation policies. However, in general, there are few examples and work is needed to establish the impact of the taxation policies of different countries on women and marginalised groups; and to advocate for more gender responsive taxation policies.

2. Unpaid care work

As several feminist economists and GRB advocates have noted, at the heart of raising awareness in budgets is developing an understanding of the role of the care economy, which is much more intensive in its use of female labour than the commodity economy. As Elson (1997) notes, the care economy, while contributing to welfare, also provides human resource and social capital to the commodity economy. Despite the magnitude of the care economy, it continues to be largely unaccounted for in conventional accounting systems. A few time-use surveys were carried out in some countries to account for unpaid care work, but this was not sustained over recent years. More work needs to be done to develop tools to capture unpaid work but also develop linkages with budgets, to ensure that budgets, policies and programmes reduce and redistribute women's unpaid work.

3. Influencing the macroeconomic framework

While discussing the specific institutional mechanisms for introducing GRB into the budget processes, often the use of GRB in analysing and influencing the macroeconomic framework is ignored. It needs to be acknowledged that modifying budget documents and processes alone cannot bring about change to meet GE goals. A government's financial commitments to GE and other development goals are primarily decided at the macroeconomic level. GRB, in fact, offers ways not only to analyse government programmes, plans and policies and their budgets, but also macroeconomic policies, including trade policy, foreign exchange policy, and policies for privatisation and inflation and their impact on facilitating or hindering GE goals. More research is needed to establish the linkages between these policies and GE and to produce country-specific evidence that stakeholders can use for advocacy and capacity building.

Conclusion

The journey of GRB work in the region, which began in Australia in mid-1980s followed by the Philippines back in 1991, has been long and enriching albeit with setbacks and challenges. Many countries have officially adopted GRB and have made commitments through legislation or national plans and strategies. Several actors have been engaged in GRB, with leadership either from the NWMs or MoFs, and in a few cases both. In some countries, CSOs have been active in using GRB as an accountability tool and representing community voices, while in some others it has been a largely technocratic exercise. Apart from making policy commitments, governments have introduced a diverse range of institutional mechanisms in the budget cycle to operationalise GRB; these mechanisms vary in their core methodology, the stage of evolution and the extent to which they have been adopted across sectors and levels of government.

This overview chapter has presented the strengths and limitations of the different approaches and actors and the way GRB work has evolved in countries of the Asia-Pacific region. Key strengths, as observed in some countries, have been the introduction of specific GRB mechanisms in the mainstream budgetary processes and their alignment with the PBB systems, resulting in sustaining GRB, collaborations between MoFs and NWMs, and engagement of multiple state and non-state actors. On the other hand, some of the main challenges centre around the effectiveness of the institutional mechanisms or the absence of them, leadership and capacity issues of actors, as well as contextual factors, including budget transparency and the political climate. Also, despite many years of activities in several countries, there exists no clear data or evidence to point to better outcomes for women, or even improved allocations for women resulting from GRB activities. Further challenges are sustaining the momentum of GRB in some countries and initiating it in new countries that are still in the process of setting up their governance structures. But yet, despite these challenges, it must be emphasised that the achievements made to date, the increasing understanding and acceptance of GRB within the gender mainstreaming discourse, and the policy commitment and mechanisms set up in many countries cannot be taken for granted.

In future, the key leading agencies need to build on their achievements while acknowledging country-specific contextual factors, and addressing the identified limitations and challenges. In doing so they could include a range of actors, both government and outside of government. A strategic framework or roadmap that includes the milestones and activities envisioned by various stakeholders could be one tangible outcome of multi-stakeholder engagement that could lay the foundation for the coming years.

Learning from the best practices in the region can support this endeavour. A Community of Practice, recently set up by UN Women at the Asia-Pacific regional level, following a regional workshop held in Bangkok in November 2015, could provide a starting point for such an exchange. Development and refinement of the institutional mechanisms could also be informed by such a multi-country exchange of best practices and experiences.

Annex

Annex 1.1.1. UN Women's theory of change (UN Women, 2010)

UN Women's theory of change for GRB work can be summarised as follows:

To achieve the goal of implementation of GE commitments by governments, we need to ensure that sector and local plans, programmes and budgets increasingly reflect intentional efforts to address gender gaps.

This goal is possible if the following outcomes are achieved:

- » The **political will** to support implementation of commitments towards GE in national development priorities, economic policies, legislation and governance structures is present amongst the national government, civil society and donors.
- » The **planning and budget systems** provide an enabling environment for gender-responsive actions (through policy decisions on finance and planning, documents, guidelines, and operational mechanisms including public finance monitoring systems) and the overarching macroeconomic frameworks that influence national planning and budgeting such as aid, trade and fiscal policies are coherent with GE obligations.
- » The various actors have **adequate capacity** to plan, budget, deliver and monitor performance in relation to GE outcomes.
- » **Adequate funds** are allocated to implement GE commitments as evidenced by increased benefit to women from public services and resources.
- » **Accountability and monitoring mechanisms** exist to track performance in addressing GE demands.

Annex 1.1.2. Three core goals of gender budget initiatives (Sharp, 2003)



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The background is a dark, textured blue with numerous diagonal streaks of light in shades of cyan, magenta, and yellow. A faint, semi-transparent map of Afghanistan is visible in the upper half of the image, with its landmass highlighted in a light blue/cyan color. The text '2. Afghanistan' is centered in the middle of the image, overlaid on a semi-transparent white rectangular box.

2. Afghanistan

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution- Yes¹ » Afghanistan National Development Strategy includes gender goals » National Action Plan for Women of Afghanistan
Budgetary information	
Aggregate budgets of individual ministries available on public platforms	Yes
Programme-based budgets available on public platforms	Yes. Budget appropriations are not based on programmes, but operational budget. Efforts were being made to integrate the development and operations budgets, which as of 2016 were being managed by planning and finance departments, respectively.
Line item budgeting or performance-based budgeting	Performance-based budget is prepared, but Parliament approves budget by line items/operational budget. (Performance-based budgeting was introduced in 2007, and by 2010 a complete roll-out to all the ministries was completed.)
OBI Score 2015	42/100 (Limited: Insufficient)
GRB activities	
Specific mention of GRB in national plans	Yes
Year in which GRB was first mentioned in policy documents/directives issued	2005
Legislation for GRB	No
Strategy/plan specifically for GRB	Yes
Directives/policy guidelines for GRB	Yes
GRB is mentioned in budget call circulars	Yes
Gender budget statement at national level	No
Engagement at subnational levels	No
Participatory GRB processes at the local level	No
Actors involved	
Main driver(s)/leaders	MoF
Gender focal points/cells set up in line ministries	Yes: Gender Units

¹Article 22 of the Constitution states: "Any kind of discrimination and privilege between the citizens of Afghanistan are prohibited. The citizens of Afghanistan – whether man or woman – have equal rights and duties before the law."

B. Summary of GRB work undertaken before 2010

(Based on country profile prepared by Costa et al. (2009), available at <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/afghanistan.pdf>.)

- » GRB in Afghanistan has drawn support from the Constitution, the Afghanistan National Development Strategy (ANDS) and the National Action Plan for Women of Afghanistan (NAPWA).
- » GRB work in Afghanistan can be traced to 2005. It was initiated under the leadership of the Inter-Ministerial Working Group on Gender Mainstreaming with technical assistance provided by the Deutsche Gesellschaft für Technische Zusammenarbeit (GIZ) GmbH.
- » This was followed by workshops for the MoF and the line ministries and establishment of a GBC at the Directorate General Budget of the MoF.
- » The 2008 and 2009 BCCs 1 and 2 required ministries to integrate gender considerations into the budget process.
- » Donors' efforts to improve public finance systems also included GRB initiatives.
- » However, structural issues in governance and law and order were barriers to implementation.

C. GRB work undertaken post-2010

While GRB initiatives were first initiated in Afghanistan in the mid-2000s, the Government's active engagement with GRB work is fairly recent.² The Government's GRB work in recent years has included continued efforts to include gender aspects in the BCC, inclusion of a 'GRB section' in the National Budget Document, capacity building and engagement of sectoral ministries. Most of this work has been supported by international donors. The budget reform process, supported by the UNDP, has also integrated goals of GRB, leading to specific measures to improve the gender responsiveness of budgetary processes.

1. Budgetary system

UNDP started a project with the Government of Afghanistan in 2008 to focus on the critical elements of governance that directly contributed to 'increasing stability and institutional capacity'. The project plan emphasised the need to enhance institutional capacity and to prepare for an exit strategy by 2015. This involved capacity development and retention of national government staff, with a gradual reduction in reliance upon foreign technical assistance. According to UNDP (2011), the project succeeded in:

1. Improving Afghanistan's rating on the OBI from 8 out of 100 in 2008 to 21 in 2010 (and 59 in 2012, which is a significant improvement³). Afghanistan can now spend funds in a transparent manner to implement its policy priorities.
2. Assisting the Budget Reform Unit to conduct comprehensive training for technical staff working in all line ministries and budget units. Staff are now trained to prepare the entire budget cycle from budget formulation to execution, including preparation of financial planning and performance reports.
3. Assisting the programme budget team to develop an action plan stating the key functions and processes which line ministries have to perform to adhere to the budget timetable and timelines of the MoF.
4. Assisting in provincial training to ensure equitable resource distribution among provinces and to eliminate disparities.

As of 2015, however, it was not known whether the UNDP's planned exit strategy could be executed (communication with CO, 2015). An important feature, though, of the UNDP-supported budget reform project has been the integration of GRB into the budgetary process. A section titled 'Gender Budgeting in Afghanistan' is now an integral part of the National Budget Document⁴ and the BCC has also been revised to include instructions to report on gender responsiveness.

²Based on information received from a government representative during the validation workshop organised by UN Women in November 2015 in Bangkok.

³In 2015, Afghanistan's OBI 'transparency score' was 42/100.

⁴1393 National Budget Document of Ministry of Finance, http://www.budgetmof.gov.af/images/stories/DGB/BPRD/National%20Budget/1393/1393_National_Budget_statement_final.pdf

Another enabling factor for GRB in Afghanistan is the Government's efforts to adopt PBB. PBB was introduced by the MoF in the year 2007 as a pilot involving budgetary units of a few line ministries. In 2010, PBB was officially introduced in the all the budgetary units of line ministries. The Directorate General Budget, MoF has since received submissions from line ministries which include outputs and outcomes of programmes and activities. However, in practice the Parliament approves the budget based on line items. So, like in several other countries in the region, while PBB provides for a potential entry point for GRB, in practice its alignment with the mainstream budget approval process is still limited.

2. Policy commitments

Apart from the ANDS and the NAPWA, which have provided support to GRB work, the Government of Afghanistan has also developed the GRB National Strategic Plan, making it one of the few countries in the region to have a specific strategic plan for GRB.

The GRB National Strategic Plan, developed by the MoF with support from the UNDP Gender Equality Project, aims to establish processes to operationalise GRB and advance GE in line with the national development priorities. The plan is based on the ANDS, the NAPWA and an analysis of key opportunities and challenges for GEWE in select sectors (communication with CO, 2015). The objectives of the plan include mainstreaming gender issues within government policies, assessing the gender responsiveness of public expenditure at the national level, capacity development of the line ministries and developing platforms for civil society participation. The plan identifies specific entry points for GRB across the budget cycle, and broad activities for the implementation of the plan at the central and provincial levels.

3. Institutional mechanisms

(a) Incorporating gender into the BCC

GRB instructions have been incorporated in BC 1 and 2⁵ issued to all the budget units, and GRB indexes have been integrated in the BC 2 form and the budget documents (communication with government representative, 2016). Guidelines for integration of GRB in budget preparation are included as an annex to the BCC and state that, “as part of the BC 2 submissions, all ministries are required to consider their ministry’s gender commitments while prioritizing their

Box 2.1: Steps for filling in the BC 2 form

In filling Budget Circular (BC) 2 forms, the Budget/Planning departments of the Ministries should consider gender specific issues in their programs. The Ministries are supposed to carry out the following steps:

- » Set gender specific indicators for all narratives, including: Objectives, Achievements, Outcomes and Outputs and to address the identified gender gaps and propose specific Actions to be taken.
- » Program Objective
 - ▶ Gender issues should be considered in describing Program Objectives
- » Key Achievements of Programs.
 - ▶ Gender issues should be considered in describing Key Achievements of Programs.
- » Outcome and Output Indicators
 - ▶ Ministries should define gender specific output indicators and impact of the outcome and program objective on gender (by filling relevant narratives in program spreadsheets of BC 2 forms).
 - ▶ For setting gender specific indicators, they are advised to select those indicators from NAPWA and Gender Equity Strategy (GES) of ANDS.
- » Activities
 - ▶ Activity Details including the name of the Activity as per the sub-program should include key activities promoting gender equality as far as possible.
- » Costing
 - ▶ Cost the actions and allocate fund for the implementation of the program (by filling Female Beneficiaries (%) and their Budget Share (000 Afs) of the Activity Details table of the particular Program)

Source: Annex 1: GRB Specific Instructions (Guidelines for Reflecting Gender in BC2 Forms to Deeply Integrate GRB in Budget Process)⁵ of the BC 2 for preparation of 1394 (2015) Budget.

programmes". The guidelines also state that the ministries are required to provide a detailed narrative on the impact of the project/programme on the condition of Afghan women with a clear specification of the beneficiaries and also consider gender when designing construction and related projects. The annex also includes broad guidelines for programme design – which are based on Budlender's '5-step framework'⁶ – and a list of steps for filling in the BC 2 form.

(b) Inclusion of GRB in the National Budget Document

Pilot ministries undertaking GRB have been reporting on the gender responsiveness of their programmes in the national budget.

Box 2.2: Extract from 'Gender Responsive Budgeting' in the 1393 National Budget Document of the MoF

(III) Ministry of Public Health (MoPH): MoPH is considered to be one of the key pilot ministries for incorporation of GRB in order to improve women's status in Afghanistan.

Achievements (1390...1392): In their achievements MoPH has given general information regarding providing health care facilities such as vaccination, treatment of patients, prevention of infectious diseases etc. But they have not given breakdown of female beneficiary's. Therefore it will not help find how much progress has been made to improve women's health conditions. At their programs level, MoPH has not given any information about the gender. At their sub-programs level, MoPH has given %age of female beneficiaries which seems to a positive step in considering gender criteria.

Tashkeel⁷ for 1393: Mentioning their Tashkeel, MoPH has provided separate information of males and females which is very realistic. But female beneficiaries are only 30% while males are almost 70% which is not coinciding with gender equality concepts.

Output and Outcome: Explaining their outputs and outcomes, MoPH has not given separate figures of female beneficiaries which is mandatory in order to achieve gender equality.

Development projects: MoPH has given part to women in both their operating and development projects. In their Tashkeel they have described female beneficiaries, but it is only 30% which should be up scaled. On the other hand, they have provided %age of female beneficiaries in their development projects which sounds very optimistic.

Findings: MoPH though has mentioned female beneficiaries in their Tashkeel but it is only 30% which needs to be improved in order to reach to a level that is at least close to %age of males in order to eliminate gender inequalities and improve women's status in our society. Moreover, they have not given breakdown of males and females in their outputs, outcomes and achievements which needs to be revised to reduce gender bias.

(IV) Ministry of Higher Education (MoHE): MoHE is one of the pilot ministries which play a key role in improving women's status in the country by providing higher education facilities.

1) Providing Higher Education Facilities: MoHE has not given breakdown of males and females in the objective of their program, 'providing higher education facilities'. Similarly they have not specified women beneficiaries in their achievements from 1390...1392. At their program level, MoHE has given very general statement that their programs equally benefit males and females lacking disaggregated information.

2) Administration and Leadership System: MoHE has given general description of their program without specifying how many men and women would be benefited from this program. Likewise, they have not given segregated data while giving details of their achievements. At their program level a general statement is seen that all the programs of MoHE equally benefit males and females. While describing their subprograms, MoHE has not given any percentage of women beneficiaries. Similarly, outputs and outcomes lack any breakdown of males and females.

Tashkeel: In their Tashkeel MoHE has given only 8.7% share to females while rest of 91.3% share has been given to male staff which is a great gender bias.

Development Projects: MoHE has mentioned about female beneficiaries in development projects by giving percentage of female beneficiaries in the sheet of development projects which is highly appreciable.

While the GRB reporting process in the National Budget Document could be standardised and made more specific, the inclusion of GRB in the national budget has provided a sustainable entry point within the mainstream budget process.

⁶Debbie Budlender's five step approach developed for the South African Women's Budget Initiative. Its is one of the most widely disseminated functional frameworks utilised by GRBs. For details, refer to South African Women's Budget Initiative and Gender Education and Training Network (2000) Money matters: Workshop materials on gender and government budgets GETNET, Cape Town, South Africa.

⁷Tashkeel refers to staffing or number of employees.

4. Key actors

(a) Ministry of Finance

The MoF has been the main government leader in undertaking GRB initiatives. It has led capacity building and knowledge development initiatives and has also made efforts to push the GRB agenda with the line ministries. As a starting point, it organised a workshop for parliamentarians and government officials, particularly for the Parliamentary Gender Commission in 2011. This workshop was attended by representatives of several line ministries, including the Ministries of Education, Higher Education, Public Health, Agriculture, Irrigation and Livestock. Following the workshop, the MoF took a series of steps to operationalise GRB. The most notable follow-up was the establishment of the GBC in the Budget and Policy Unit of the Budget Department in the MoF. Other measures included:

- » Development of a context-specific training manual and a handbook for capacity building of stakeholders.
- » Capacity building programmes for seven pilot ministries on how to respond to the GRB guidelines. On-the-job support was also provided to the pilot ministries by an international consultant.
- » A training of trainers programme for a group of officers, through a study trip to India in 2014.
- » Establishment of a Cabinet committee comprised of representatives from 14 key ministries to oversee implementation of gender commitments, including GRB.

Even though the MoF has been making efforts to sustain and expand GRB work, institutionalising GRB across sectors remains a challenge for the MoF (communication with government representative, 2016). The ministry has also been facing a shortage of human resources, so the officers appointed to undertake GRB work with line ministries have other primary responsibilities within the ministry.

Also, while the MoF has been taking the lead in driving GRB work in Afghanistan, the role of the Ministry of Women's Affairs (MoWA) seems limited. Representatives of the MoWA, in fact, rarely attend the GRB meetings held regularly at the MoF (communication with CO, 2015).

(b) Line ministries

The seven ministries which were part of the pilot led by the MoF and UNDP were: Education; Higher Education; Public Health; Agriculture; Irrigation and Livestock; Rural Rehabilitation and Development; and Labour, Social Affairs, Martyrs and Disabled. They have been directed to integrate gender-related issues into their budgets to address gender issues and achieve outcomes that are aligned with the objectives of the ANDS. Some of them, with support from several donors including Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) and the Japan International Cooperation Agency (JICA), have developed gender mainstreaming plans for their respective sectors. The status and the regularity of the preparation of the gender mainstreaming plans is not known though and the MoF has not been aware of this process (communication with government representatives, January 2016).

Gender units have been established in all the ministries through the MoWA, with support from GIZ. In some ministries these units are working on a large scale as directorates, but in some others they are fairly small in their size and operations. These units are expected to enable gender mainstreaming at the organisation level as well as at the level of beneficiaries by coordinating with the different units of the ministries. However, in practice most of these units have limited or no budgets and the staff responsible for the functioning of these gender units are civil servants with limited capacity to advocate for gender mainstreaming. As a result, GRB activities are rarely undertaken by the line ministries (communication with CO, 2015). In the select line ministries, the gender units are expected to contribute more actively to GRB processes.

(c) Outside-government actors

Civil society: A few initial steps have been taken by the MoF and donors to engage CSOs in GRB. For example, in 2014 the MoF hosted a civil society workshop on the budget formulation process, GRB concepts and the role of CSOs. An NGO, Equality for Peace and Democracy, has been supported by the UNDP to develop a manual on GRB to provide direction to the GRB strategy at the national level. Recently, the Afghanistan Research and Evaluation Unit initiated a study to assess the implementation of GRB in Afghanistan. The results, it is hoped, will guide policy makers in GRB approaches.

Donors: As reflected in the various GRB activities described above, almost all the GRB and budgetary reform work in Afghanistan is supported by donors. Many international donors are working closely with the MoF and line ministries, and they have deputed gender advisers and GRB specialists within government units to support gender mainstreaming.

5. Concluding comments

While donors have been supporting GRB initiatives for several years, the MoF in recent years seems to have become more engaged and has assumed ownership of the process and taken several concrete steps to introduce GRB in the budgetary processes. The budget reform process has consciously integrated GRB goals, leading to specific outcomes such as incorporating gender concerns into the BCC and inclusion of gender indicators in the National Budget Document. However, even though the BC 2 guidelines provide steps to report on gender issues in the budget preparation process, the templates for reporting gender-specific outcomes and allocations could also be standardised and made more specific to facilitate improved monitoring of allocation, outputs and outcomes from a gender perspective. In fact, to address this gap, the MoF has been considering developing a standard reporting format for GRB in the National Budget Document (communication with government representative, 2016). Also, due to the limited understanding of GRB amongst line ministries, the progress of GRB work as such has been slow (communication with government representative, February 2016). As the MoF proceeds to evolve its GRB approach and work more actively with the line ministries, it could consider engaging the MoWA and civil society in the process to enhance accountability and representation of different communities. And, finally, in the long term another issue that the MoF needs to address is its dependence on donors for technical and financial support for GRB work and for budget reform processes in general.

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3. Bangladesh

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes¹ » Five year plans include WE goals » National Women Development Policy, 2011
Budgetary information	
Aggregate budgets of individual ministries available on public platforms	Ministry-wise allocation is shown on the website of the MoF.
Programme-based budgets are available on public platforms	Not available on the website. Can be made available upon request.
Line item budgeting or performance-based budgeting	Line item (MoF website)
OBI Score 2015 (OBI Category of budget transparency)	56/100 (Limited: Insufficient)
GRB activities	
Mention of GRB in national plans	Yes
Year in which GRB was first mentioned in policy documents/directives	Early 2000s
Legislation for GRB	No
National plan/strategy specifically for GRB	There is no separate strategy; GRB is explicitly mentioned in the National Action Plan of the National Women Development Policy
Directives/policy guidelines for GRB	MTBF guidelines
GRB is mentioned in budget call circulars	Yes
Gender budget statement at national level	Yes (it is called 'Gender-Related Expenditure'); A Gender Budget Report (GBR), a narrative report, is also compiled annually by all the ministries.
Engagement at subnational levels	Limited
Participatory GRB processes at the local level	No
Actors involved	
Main driver(s)/leaders	MoF
Gender focal points/cells set up in line ministries	Yes: Women in Development Focal Points, Budget Desk Officers

Source: UN Women (2014c); website of MoF; communication with donors.

¹Articles 27 through 29 call for non-discrimination, with Article 29 stating the option of special provisions made for women or any other 'backward section of citizens' to ensure their 'adequate representation in the service of the Republic'.

B. Summary of GRB-related work undertaken before 2010

(Based on country profile prepared by Sharp et al. (2009), available at <http://unisa.edu.au/Documents/EASS/HRI/gender-budgets/bangladesh.pdf>.)

- » Bangladesh first engaged in GRB initiatives in the early 2000s.
- » Since then, the government has led several pilot initiatives, including expenditure and beneficiary incidence analyses for specific sectors.
- » At the national level, the government began to include gender and poverty indicators in the MTBF in 2005 and within this introduced a framework to calculate the share of the total expenditure/allocation that benefits both poor communities and women.
- » The BCCs were amended to require ministries to report on the impact of their strategies on gender and poverty-related objectives.
- » The Recurrent, Capital, Gender and Poverty (RCGP) database was developed in 2003 and the 'Gender Budget Report' has been published annually since 2009.

C. GRB work undertaken post-2010

GRB in Bangladesh was introduced within the context of a larger public finance reform process (UN Women, 2015, p. 16) and it has been sustained and refined by the government over the years. The three main 'GRB tools', as they have been referred to – include gender analysis in the MTBF, the RCGP database and the Gender Budget Report (GBR) – continue to be integrated within the mainstream budgetary processes, albeit with scope for improvement in their design and implementation. The engagement of the Ministry of Women and Children Affairs (MoWCA) and CSOs in GRB processes is another area that could be further strengthened. Consultation with various government and non-government stakeholders would be an opportunity for the MoF to address the shortcomings of its GRB tools and further evolve its approach to GRB. The country profile draws substantially from the assessment of the effectiveness of GRB processes in Bangladesh conducted by UN Women in 2014 with support from the ADB (UN Women, 2014c).

1. Budgetary system

The implementation of public finance reforms in Bangladesh from the early 2000s created an enabling environment for the introduction of GRB in the country. The MTBF in the 2005–06 budget paved the way for the introduction of GRB in Bangladesh. The MTBF requires line ministries to report strategic objectives and allocations for three successive years to the Finance Division (FD). Every financial year, all the line ministries and divisions add one year's activity and allocation to the next two years.

The MTBF and Annual Development Plan are aligned and reflect the same figures and projects and are within the same development budget ceiling of the respective ministries. The FD circulates BC 1 and instructs the line ministries to send a proposal to the FD after following certain procedures. Line ministries are requested to get the Planning Commission's consent before finalising their budget allocations for development projects. There are tri-party meetings where all the issues are discussed for the next year, including receipts, expenditures, projects and allocations. Following these processes, the Annual Development Plan is approved, which informs the preparation of the MTBF document by the FD just before the budget is presented to the Parliament.

The government also introduced the Integrated Budget and Accounting System (IBAS, or *ibas ++*) in 2013, with the aim of unifying the hitherto separate aspects of the national budget: development and non-development budgets. The first step in this direction was the provision of a single budget resource envelope to each line ministry, thus providing them more autonomy in budget decisions. The MTBF captures the figure directly from the *ibas ++* and the annual budget is also printed directly from the *ibas ++* entry, and that is how both reflect the same figures.

As of February 2016, the annual budgeting formats in Bangladesh were based on line item budgeting but the government has been considering a complete switch to PBB. Budget transparency has increased over the years, but there seems to

be some scope for improvement. In the OBI 2012 Bangladesh's score was 58 out of 100, which was an increase from its score of 48 out of 100 in the OBI 2010. In 2015, Bangladesh's transparency score on the OBI was 56/100 and 23/100 for public participation (IBP, 2015).

2. Institutional mechanisms

The three main GRB tools in the planning and budgetary processes are:

1. Inclusion of gender indicators (along with poverty indicators) in the MTBF in 2005;
2. The RCGP, a database where all expenditure items are disaggregated at the project level to indicate what percentage of the allocation would benefit women and reduce poverty;
3. The GBR.

These are supported by the BCC and the 'Gender-Related Expenditure Report'.

(a) Medium Term Budgetary Framework

In 2014 a complete roll-out of the MTBF was achieved in all of the 71 ministries and divisions (MoF, 2015).

As per the MTBF guidelines, amendments were made to BC-1 to include three main sections where ministries have to link their activities to women's advancement. The ministries are required to assess the gender impact of their strategies using a set of 14 indicators (not all are applicable to all ministries).

Box 3.1: List of 14 indicators

- 1. Access to health care and improved nutrition**
Whether specific actions are being taken to address effectively women's reproductive and general health needs. Also whether activities will improve nutritional status of women particularly pregnant and lactating women.
- 2. Access to public properties and services**
Whether access to public properties (e.g., khas land, wetland, social afforestation, etc.) and services (e.g., education, health, electricity, pure water, etc.) are being expanded.
- 3. Access to education and training**
Have opportunities to access education and training been created or expanded for girls/women?
- 4. Reduce daily working hours of women**
Have any steps/programmes been undertaken to reduce daily working hours of women? If so, what are they or how can they reduce working hours?
- 5. Women's participation in labour market and income-generating activities**
Have necessary steps been undertaken to increase access and make it easier for women to enter into labour market and undertake income-generating activities? How have they been undertaken?
- 6. Enhance social safety for women and reduce probable vulnerability and risk**
Have necessary steps been undertaken to increase social safety and to reduce probable risk and vulnerability or what necessary steps will help to increase social safety for women and/or reduce probable vulnerability and risks of women particularly because of natural calamities?
- 7. Women's empowerment**
Whether steps have been undertaken to develop/encourage women's empowerment process through ensuring participation in decision-making in the family, society and workplace and through increased participation in political framework. How have these steps been undertaken?
- 8. Women's participation in various forums**
Have necessary steps/programmes been undertaken in order to bring/include gender-related issues at national and international forums or how these issues have been undertaken?
- 9. Ensure safety and free movement for women**
Have necessary steps been undertaken to ensure free movement for women at public places and to ensure safety in family, at public places as well as in the society? If so, how have these steps been undertaken?

10. Monitoring and evaluation

Have necessary measures/steps been undertaken in order to strengthen monitoring and evaluation system pertaining to gender equality issues?

11. Increase social status of women

Have necessary measures/steps been undertaken in order to raise social status of women (for example reduction in childhood/early marriage and dowry etc.)?

12. Access to law and justice for women

Have measures/steps been undertaken to create/expand opportunities in favour of women to access law and justice? How have these steps been undertaken?

13. Information technology for women

Whether necessary opportunities have been created for women to access and utilise training on information technology or how access and utilisation of these trainings will be ensured.

14. Reduce violence and oppression

What steps/measures have been undertaken to reduce violence and oppression against women or how violence/oppression against women can be reduced within the family and in the public space?

The MBF documents of line ministries (for the period 2015–18) are available on the MoF's website. Ministries state their strategic objectives in the MBF and the respective impact on gender and poverty reduction. For example, one of the Ministry of Agriculture's strategic objectives (2015–18) is to 'increase supply and affordability of agricultural inputs' and the impacts on gender and poverty reduction are listed as follows:

1) Impact on poverty reduction

Production will be increased for availability of agricultural inputs and increase of agriculture credits and as such, opportunity of farmer's income will be enhanced. Income and production including opportunity of employment generation will be increased of the poor people of this area. It will directly play a role towards alleviation of poverty.

2) Impact on women's advancement

Women's involvement will be increased with the increase of the crop production. As a result, opportunity of income generation will be created for women (MBF of Ministry of Agriculture, MoF 2015a, p. 518).

As for the Ministry of Housing and Public Works, the impacts of their strategic objective 'planned urbanization' (for the period 2015–18) are:

1) Impact on poverty reduction

The poor section of the society is the first and most affected by misuse of land and pollution of the environment. Proper land use and environment protection is being ensured through planned urbanization, which will indirectly help reduce poverty.

2) Impact on women's advancement

Mostly women are directly affected by misuse of land and environmental pollution. Proper land use and environment protection is being ensured through planned urbanization, which is indirectly playing a key role in women's advancement (MTBF of Ministry of Housing and Public Works, MoF 2015b, p. 349)

The format for reflecting allocations for poverty reduction and women's advancement is given below:

Table 3.1: Poverty reduction and women's advancement related spending in takas

Particulars	Budget 2015–16	Projections	
		2016–17	2017–18
Poverty reduction			
Gender			

Source: Available at MoF website: <http://mof.gov.bd/>

(b) Incorporating gender issues into the BCC

The BC-1 includes three sections where ministries are required to report on gender impacts and allocations within their strategies.

- » Section 3 of the BC-1 (Gender and Poverty reporting): The Gender and Poverty reporting section of BC-1 requires ministries to report how their strategies affect poverty reduction and women's advancement. The set of 14 indicators listed above is applied to assess the impacts of these strategies.
- » Section 5.3 of BC-1 (Output Indicators and Targets): Under this section, ministries are required to reflect their KPIs in a sex-disaggregated manner wherever possible. Up to two indicators can be added to the usual three indicators per department or agency if the activities are expected to have a significant impact on poverty reduction or women's empowerment (UN Women, 2015, p. 16).
- » Form 4 in Part B of BC-1: Under this section, the ministries and/or divisions are required to report the proportion of the total allocation for each programme or project that is expected to be of direct benefit to poor people and women. These allocations are to be determined on the basis of the 14 indicators mentioned earlier.

Line ministries are provided with considerable technical support by the MoF to meet the above requirements.

(c) RCGP database

The second tool for GRB in Bangladesh is the RCGP database. This was developed in 2003 by the MoF to generate sex-disaggregated data for both the recurrent (non-development) and development budget. The proportion of women in the workforce serves as the basis to compute the gender allocations in the Recurrent Budget, consisting primarily of salaries. To compute gender allocations for the development projects, each project is assigned a percentage indicating the proportion of the total expenditure which is expected to directly benefit women. This is based on the 14 indicators for assessing gender impact. The percentages are graded into the following categories: no benefit/zero; 1–33 percent; 34–66 percent; 67–99 percent; and 100 percent.

Since not all indicators are applicable to all ministries, the ministries are required to use relevant indicators only. If a medium-term strategic objective does not have a direct impact on women's advancement, that also needs to be stated and a zero indicated against it. In 2012–13, along with four main categories, subcategories were introduced to minimise arbitrariness in assigning the proportioned percentage. From each project a 'gender-neutral' proportion reflecting a large procurement/materials component is deducted and a gender percentage applied to the rest of the allocation. The intent behind this was to improve the reporting on the gender dimension of mainstream projects.

The RCGP database is linked to the *ibas++*, a recently introduced online system for monitoring programme-level expenditure.² The RCGP database compiles programme-level data on outputs as well as sex-disaggregated expenditure incurred on programmes (communication with CO, 2015). The final MBF document includes tables generated from the RCGP database identifying poverty and gender-related expenditure allocations at the aggregate level of a ministry/division but not at the project level. The project level data is given in the RCGP, but, unlike the MBF document, it is not publically available.

(d) Gender Budget Report

The third main GRB tool at the national level is the GBR, which was introduced in 2009. This report, prepared by each ministry, provides information on results related to gender equality and/or women's empowerment. The GBR provides a narrative statement on how a ministry's strategies have affected women's advancement, documents success stories as well as obstacles in achieving women's advancement, and gives recommendations for future activities. The GBR also gives the total expenditure on women and KPIs that have any relation to "women's advancement and rights" (MoF website). For example, in the GBR of the Ministry of Youth Affairs, the following KPIs are given in relation to women's rights and advancement:

² The *ibas++* is not sex-disaggregated.

- 1) Women's participation in the National Service programme.
- 2) Women's participation in physical education at the tertiary level.

The actual achieved figures are given against the above indicators, as a percentage of the total number of beneficiaries, for three years.

The number of ministries that report in the GBR has increased gradually from four ministries in 2009–10 to 25 in 2012–13 and 40 in 2013–14 (UN Women, 2014).³

(e) Gender-Related Expenditure Report

Derived from the RCGP database, the Gender-Related Expenditure Report is also compiled by the MoF. The report, similar to the GB Statement compiled by many countries, compiles the gender-specific allocations for each ministry and is available on the website of the MoF (an example is given at Annex 3.I). All the 71 ministries and departments report their gender-relevant allocations in this statement.

3. Challenges with the GRB tools

The inclusion of gender indicators in the MBF documents and the compilation of the RCGP database and the GBR reflect the government's commitment to make the planning and budgetary processes gender responsive. The GRB tools adopted in Bangladesh are detailed and have been developed to measure the gender responsiveness of programmes. However, over the years ministries have at times found these tools complex to use. The way the GRB tools are currently designed and used poses a few challenges for GRB in practice.

As per the assessment conducted by UN Women, the challenges caused by the design and scope of the tools include:

- » The RCGP is the only database that generates sex-disaggregated data related to impacts on a project basis. However, since it's not available in the public domain, it is not clear whether and how it contributes to the planning/budgeting processes. Relatedly, since the MBF document and the Gender-Related Expenditure Report are both based on the RCGP database, the logic behind reporting in these two separate documents is not clear.
- » The GRB exercise is limited to being primarily an ex post analysis and its impact on the planning process is not clear. The ex post quantitative and qualitative analysis of projects provided by the GBR does not seem to inform the planning process which is reported in the MBF document. The two, MBF document and GBR, seem to be parallel processes rather than complementary ones.
- » The set of 14 indicators for determining gender-related impacts seem arbitrary. Also, they are not applicable to all the sectors, especially infrastructure sectors where direct beneficiaries are not easily measurable or identifiable. As a result, there is considerable arbitrariness in arriving at the estimated 'proportioned percentages' to determine gender impact. The revision in the RCGP database to ensure more robust estimates has in fact aggravated the problem. The challenges in practice include:
 - » The capacity building process is still ongoing and unevenly spread across ministries, resulting in a lack of uniformity in the use of the three tools, especially with regards to application of the 14 gender-based indicators.
 - » A quick read of some of the sectors' reporting in MBF documents suggests that the projected impacts on poverty and gender stated in the MBF documents appear to be an afterthought on how the strategic objectives could possibly impact WE, and not based on a thought-through gender-responsive planning process.

Finally, a central issue is that, since the GRB tools are fairly complex, the understanding and application of the GRB tools has not been widespread within the government machinery. This holds true particularly for the RCGP and the GBR. The GRB tools were designed and initially used by consultants deputed at the MoF by UN Women. Since 2014 though, officers of line ministries are developing budgets and reporting using the three tools and the MoF officers are compiling the information without the aid of any consultants. While this is an achievement, the reporting process and the understanding and capacity of the line ministries in applying these tools to their sectors could be further strengthened (communication with CO, 2016)

³ The GBRs of all the ministries are available on the MoF website: http://www.mof.gov.bd/en/index.php?option=com_content&view=article&id=315&Itemid=1.

4. Actors

(a) The leading agency for GRB

The MoF has been the main driving agency for GRB in the country and its continued commitment to GRB is a strength. However, the role of the Ministry of Women and Children Affairs (MoWCA) and the women's rights organisations that contributed to initiating GRB work in Bangladesh seems to have decreased over the years (communication with CO, 2015). At the validation workshop held in November 2015, government representatives stated that the MoF and the MoWCA were planning to work together to undertake GRB work at the subnational levels.

(b) Line ministries

In recent years, line ministries have begun to develop budgets and report on gender responsiveness, using the three tools independently, without the aid of any external support, even though their understanding of gender issues and capacity to use the tools have room for improvement. The fact that all the line ministries are required to reflect on the gender responsiveness of their programmes through mainstream budget documents is a sustainable and an important milestone in the progress of GRB work.

(c) Subnational levels

A participatory budgeting process was introduced at the local government level in Bangladesh through the Union Parishad Act in 2009. Since gender issues are supposed to be integrated into the participatory budgeting process, this is an opportunity to introduce GRB at the local level in a more specific manner. However, no significant efforts seem to have been made by the government to introduce GRB at the local levels.

(d) Outside-government actors

Civil society: The women's rights movement in Bangladesh is vibrant and has taken up several critical issues, so it has the potential to engage with the planning and budgetary processes. However, in the current situation, its engagement with GRB work seems limited. There are a few NGOs, such as Steps Towards Development, that organise pre-budget fora on the gender responsiveness of national budgets and others that are engaged in strengthening participatory planning processes at the local level. But, overall it seems that the rigour of engagement of CSOs in GRB work has been limited in recent years (based on communication with CO, 2016).

Donors: As of January 2016, only UN Women was actively supporting GRB work in Bangladesh (communication with CO, 2016). In the past, it has supported the GRB process through deputation of a consultant who helped design and initiate the use of GRB tools at the national level. In 2014, UN Women, in collaboration with the ADB, undertook an assessment of the GRB process in Bangladesh, following which UN Women's engagement and partnerships with stakeholders have been strengthened. In future, it plans to support the MoF and MoWCA to refine and strengthen the GRB tools and mechanisms and follow up on the recommendations made in the study (UN Women, 2014c), which have been welcomed by the government. It is also lobbying the government for better sex-disaggregated data and availability of the RCGP in the public domain. It also plans to support capacity building of government officers in order to improve reporting in the GRB tools.

Several large scale government projects, including water and sanitation, education and local government sectors, are financed by the ADB. The ADB has built in certain specific features to ensure gender mainstreaming as part of its financed projects to facilitate GRB. However, the ADB's work does not seem to support strengthening GRB within the government's mainstream budgetary processes.

The World Bank has been supporting the Government of Bangladesh in further improving its budget processes.

5. Concluding comments

The development and evolution of the three GRB tools and guidelines under the leadership of the MoF are significant achievements for GRB work in country . A core strength of GRB work in the country has been its alignment with the public finance reform process. Continued efforts have been made to facilitate a better understanding of gender responsiveness of programmes through the refinement of the 14 indicators, reflecting the commitment of the MoF to strengthen GRB work. However, while the scoring system seeks to ensure accuracy and objectivity, some commentators have questioned the nature of and rationale behind the 14 indicators. And in general, due to the complexity of the GRB tools, sometimes their application remains limited due to lack of proper understanding. There is a need to strengthen the capacity of line ministries in the use of the GRB approach. In future, as the MoF considers refining these tools and strengthening gender responsiveness of processes, it needs to also engage with the MoWCA and CSOs in the process.

Annex 3-1: Template for the 'Gender-Related Expenditure' statement

GENDER RELATED EXPENDITURE (Ministry Wise)

Ministry/ Division Code	Ministry/Division	Budget 2015-16	Gender	Gender as % of budget		Revised	Gender 2014-15	Gender as % of Revised		Budget 2014-15	Gender	Gender as % of budget		
				Direct	In Direct			Total	Direct			In Direct	Total	Direct	In Direct	Total
01	Office of the President	16	2.00	0.00	12.50	14	2.00	0.00	14.29	14	2.00	0.00	14.29	14.29
02	Parliament	203	22.00	1.97	8.87	205	21.00	1.94	8.25	219	24.00	3.20	7.76	10.95
03	Prime Minister's Office	801	171.00	0.00	21.35	809	174.00	0.00	21.51	762	168.00	0.00	22.05	22.05
04	Cabinet Division	49	7.00	0.00	14.29	36	5.00	0.00	13.89	43	6.00	0.00	13.95	13.95
06	Election Commission Secretariat	1486	573.00	33.68	4.98	849	407.00	41.46	6.48	728	344.00	39.70	7.55	47.25
07	Ministry of Public Administration	1499	167.00	2.87	8.27	1386	166.00	3.10	8.87	1297	171.00	3.32	9.79	13.11
08	Public Service Commission	34	4.00	0.00	11.76	31	4.00	0.00	12.90	30	4.00	0.00	13.33	13.33
09	Finance Division	91446	10,338.0	6.11	5.37	62755	8,007.0	5.58	7.18	71463	8,729.0	4.96	7.25	12.21
10	Finance Division - Office of the Comptroller & Auditor General	162	24.00	0.00	14.81	146	21.00	0.00	14.38	145	20.00	0.00	13.79	13.79
11	Internal Resources Division (IRD)	1800	243.00	0.00	13.50	1356	82.00	0.00	5.05	1693	234.00	0.00	13.82	13.82
12	Bank and Financial Institution Division	923	146.00	0.00	15.82	915	127.00	0.00	13.88	773	141.00	0.00	18.24	18.24
13	Economic Relations Division (ERD)	1839	41.00	1.58	0.65	1839	27.00	1.09	0.38	1905	33.00	1.35	0.37	1.73
14	Planning Division	1086	899.00	78.77	4.51	3446	3,201.0	92.39	0.93	1625	42.00	0.31	2.28	2.58
15	Implementation Monitoring and Evaluation Division	140	45.00	0.00	32.14	96	31.00	0.00	32.29	122	37.00	0.00	30.33	30.33
16	Statistics and Informatics Division	393	114.00	2.80	26.21	234	53.00	8.12	14.53	381	129.00	7.35	25.25	33.60

17	Ministry of Commerce	360	40.00	4.17	6.94	11.11	277	72.0	16.61	9.39	25.99	241	92.00	16.18	21.99	38.17
18	Ministry of Foreign Affairs	902	112.00	0.00	12.42	12.42	873	99.00	0.00	11.34	11.34	836	101.00	0.00	12.08	12.08
19	Ministry of Defence	18377	919.00	0.06	4.96	5.01	17762	928.00	0.06	5.15	5.22	16456	771.00	0.05	4.64	4.69
20	Armed Forces Division	21	0.00	0.00	0.00	0.00	24	0.00	0.00	0.00	0.00	21	0.00	0.00	0.00	0.00
21	Law and Justice Division	1045	223.00	0.00	21.34	21.34	947	198.00	0.00	20.91	20.91	1009	238.00	0.00	23.59	23.59

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4. Bhutan

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes » Included in 11th Five Year Plan (FYP)
Budgetary information available publicly	
Aggregate budgets of individual ministries available on public platforms	No
Programme-based budgets available on public platforms	No
Line item budgeting or performance-based budgeting	Performance-based budgeting
OBI Score 2015 (OBI category of budget transparency)	Not listed
GRB activities	
Mention of GRB in national plans	Yes
Year in which GRB was first mentioned in policy documents/directives	2012
Legislation for GRB	No
National plan/strategy specifically for GRB work	Yes
Directives/policy guidelines for GRB	Yes
GRB is mentioned in budget call circulars	Yes
Gender budget statement at the national level	No
Engagement at subnational levels	No
Participatory GRB processes at the local level	No
Actors involved	
Main driver(s)/leaders	Department of National Budget (supported by Gross National Happiness Commission and National Commission for Women and Children)
Gender focal points/cells set up in line ministries	Yes: GFPs designated at the ministry level and Dzongkhag level (Districts)

B. Evolution of GRB work in Bhutan

The Royal Government of Bhutan (RGOB) has made political and legal commitments towards GE through its Constitution and an unconditional ratification of the United Nations Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) in 1981 and the UN Convention of the Rights to Child in 1990.

Box 4.1: Women's rights as enshrined in the Constitution

Fundamental Rights (Article 7)

15. All persons are equal before the law and are entitled to equal and effective protection of the law and shall not be discriminated against on the grounds of race, sex, language, religion, politics or other status.

Principles of State Policy (Article 9)

The State shall endeavour to take appropriate measures to eliminate all forms of discrimination and exploitation against women including trafficking, prostitution, abuse, violence, harassment and intimidation at work in both public and private spheres.

The Government has taken several institutional measures in recent years which have created an enabling environment for gender responsive planning and budgeting (GRPB¹).

One of the main developments at the institutional level was the establishment of the National Commission for Women and Children (NCWC) in 2004 as an autonomous organisation under the chairpersonship of an official of the rank of Cabinet Minister. At the sectoral level, GFPs were established in all ministries and/or departments in 2002. District Planning Officers were designated as GFPs at the Dzongkhag (subnational) level. Another development relevant to gender mainstreaming was the establishment of a task force on GRPB with representation from the NCWC, the Gross National Happiness Commission (GNHC), the Department of National Budget (DNB), the Department of Local Governance and the United Nations.² Chaired by the Director of DNB, the task force plays a nodal role in the Government's efforts towards ensuring gender responsiveness of planning and budgeting processes. The National Plan of Action on Gender (2008–13) also focused on promoting gender mainstreaming as the primary strategy for promoting GEWE for all government and non-government entities.

GRPB was officially introduced in Bhutan following a high-level sensitisation workshop on gender mainstreaming in 2010. The workshop, organised by the NCWC with support from the UN system, was attended by senior politicians and bureaucrats, including the then Prime Minister. One of the key recommendations of this workshop was to introduce GRPB as a means to strengthen the implementation of the National Plan of Action on Gender.³ In July 2012, another high-level meeting on GRPB was held in Thimphu where it was decided to chart out a GRPB strategy taking into account the Bhutanese context, with the objective to aid the Government in engendering its planning, programming and budgeting. The strategy was adopted by the RGOB at the end of the three-day workshop held in January 2013 in the form of 'Strategic Framework and Action Plan for Gender Mainstreaming and Gender Responsive Planning and Budgeting in Bhutan'. The GRPB Strategic Framework was approved in early 2014. Furthermore, in 2014, UN Women with support from the ADB conducted GRPB analysis of three sectors (Agriculture, Education and Health) which informed the trainings of officials from these sectors. The GRPB analysis has served as an important entry point for operationalisation of GRPB at the level of sectors. The country profile derives substantial information from the study report prepared by UN Women (UN Women, 2016).

¹ The nomenclature used in Bhutan is Gender Responsive Planning and Budgeting (GRPB). Hence, in this country profile, this terminology will be employed.

² The membership of the task force was later expanded to include representatives of civil society organisations. The task force is now called the GRPB Working Group.

³ The National Plan of Action on Gender 2008–2013 has expired and the NCWC is in the process of drafting a new one.

1. Policy guidelines for GRPB

Since 2010 the government has made commitments to GRPB and gender mainstreaming in its national plans and policies and has issued guidelines to direct ministries to undertake specific activities.

(a) Results-based planning framework

A results-based planning framework was developed to measure the performance of the four pillars of the GNHC, namely, sustainable and equitable socioeconomic development; preservation and promotion of culture; conservation and sustainable utilisation and management of environment; and promotion of good governance. The framework identifies national key result areas (NKRAs) and sectoral key result areas (SKRAs) and KPIs under each pillar which can potentially be entry points for gender mainstreaming. Of particular mention is Pillar 4, under which one of the NKRAs is 'Gender Friendly Environment for Women's Participation'. The KPIs corresponding to this NKRA are as follows:

- a. Draft legislation to ensure quota for women in elected offices including the Parliament and local government bodies. The target is to draft legislation and present it to the Parliament.
- b. Ratio of female to male in tertiary education increased. The target is to increase ratio of females to males in tertiary education from 71 per cent to at least 90 per cent by 2017–18.
- c. Female youth unemployment reduced. The target is to ensure full female youth employment of 97.5 per cent or reduce female unemployment from 7.2 per cent to less than 2.5 per cent.
- d. Agencies with gender-sensitive policies/gender mainstreaming strategies increased. The target is to ensure that at least 20 per cent of the agencies implement gender sensitive policies and adopt gender mainstreaming strategies.

Likewise, at the Dzongkhag level, the key result areas have been identified across the four pillars. While the fourth KPI focuses on the adoption of gender mainstreaming strategies by agencies, it does not clearly define the strategies or guidelines they should adopt to operationalise gender mainstreaming.

(b) 11th FYP

The four pillars of the GNHC form the main framework for the 11th FYP (Gross National Happiness Commission, 2013-18). The 11th FYP lists steps to mainstream the cross-cutting themes of environment, climate change, poverty and gender in the planning process. However, in the absence of detailed guidelines on how sectoral agencies are required to provide the information, the 11th FYP did not translate into improved reporting on gender outcomes of programmes by the agencies.

(c) Strategic Framework on GRPB

At a 2012 high-level meeting on GRPB in Thimphu, the Government decided to chart out a GRPB strategy to incorporate a gender analysis into its planning, programming and budgeting processes. The strategy was adopted by the Government at the end of another workshop held in January 2013 and approved in early 2014.

The GRPB framework has provided a specific direction for activities to enable GRPB initiatives in a concerted, intentional manner.

Box 4.2: Bhutan's GRPB Strategic Framework

The strategic framework outlines certain elements as priority issues for gender mainstreaming. These include:

- » institutional arrangements for operationalising GRPB in Bhutan. The draft strategy outlines the arrangements at various levels such as a High-Level Steering Committee at the national level (for which it proposes GNHC would be most appropriate), a GRPB Working Group, GRPB Unit committees in Departments and a Gender Mainstreaming Unit at the NCWC
- » advocacy and awareness raising
- » capacity building: build capacity of officials of all GRPB committees: planning and budgeting officers, District Planning Officers and Gender Focal Points.
- » collection of sex-disaggregated data
- » conducting gender analysis of sectors
- » developing gender-sensitive indicators.

2. Institutional mechanisms

A gender perspective has been incorporated into the BCC and the budget report now includes a gender section.

(a) Incorporating gender issues into the BCC

An important inclusion in the BCC in 2013 and 2014 was instruction for gender mainstreaming within sectoral activities.

Excerpt from 2013 BCC: "In formulating the budget proposal, budgetary agencies shall incorporate gender and ECT [Environment, Climate Change and Poverty] concerns into the respective budgets".

Excerpt from 2014 BCC: "While submitting the budget proposal, the budgetary agencies shall provide a narrative policy statement highlighting programme targets/outputs at the Ministry/Sector level in order to deepen the linkages between the proposed budget and programme targets. Due consideration must be given to the implementation capacity. Budgetary agencies are required to ensure that budget proposals are gender responsive and incorporate ECP [Environment, Climate Change and Poverty] initiatives".

However, in the absence of specific guidelines on how sectoral agencies are required to provide information, the BCC of 2013 and 2014 did not lead to reporting on gender responsiveness by ministries in their budget proposals. With input from UN Women, the BCC for 2015-16 was made more specific and ministries of agriculture, education and health were selected as pilot ministries for GRPB. The paragraph pertaining to GRPB in the six-page BCC read as follows:

"Towards promoting gender equality and women empowerment, the RGOB is initiating gender responsive planning and budgeting in three ministries, i.e. Agriculture and Forests, Education and Health. These Ministries are required to provide a narrative policy statement in their proposals with the following information:

- » Ministry's policies and Key Result Areas (KRAs) stating how they contribute to gender related goals with examples of physical and financial data if available.
- » Priority issues that need to be addressed to promote gender equality.
- » Indicate 2-3 relevant interventions/strategies/activities (MoF 2015-16)."

The BCC of 2015–16 led to improved reporting on gender aspects of programmes by the three ministries. However, as of January 2016 these requirements were limited to only these three sectors and did not mandate information on actual allocations (UN Women, 2015).

(b) Gender budget section in the budget report

The MoF's 'National Budget Financial Year 2014–15' included a short section on 'Gender-Responsive Budgeting'. This section mentioned GRPB initiatives, including capacity building programmes, the gender analysis required by the BCC, and the development of a framework for GRPB. It also mentioned an allocation of Nu. 225,208 million to the agencies which were 'directly involved' with gender equality work, including the NCWC, Women and Child Protection Unit, Reproductive Health Program, Special Education Division and Non-Formal Education and construction of infrastructure for various schools for girl students (MoF, 2014-15).

3. Key actors

(a) DNB, supported by GNHC and NCWC

Although, the DNB has led the GRB work in Bhutan, the efforts have been a collaborative one with support from the GNHC and the NCWC. In fact, following the issuance of specific guidelines for GRPB in the BCC, NCWC has been working closely with the sectoral ministries (the three pilot sectors for GRPB – Agriculture, Health and Education) to ensure that they respond adequately to the BCC.

(b) Line ministries

Three ministries – agriculture, education and health have been selected as pilot ministries for GRPB in the country. The GFPs along with the budget officers are jointly playing a critical role in ensuring that budgets are more gender responsive. Further, the effort is being expanded to the Ministry of Labour and Human Resources (MoLHR). UN Women is conducting a GRPB analysis of the employment sector which will support the efforts of the MoLHR on GRPB.

(c) Subnational initiatives

The KRAs have been developed within the four pillars of the GNHC for the subnational levels, to instruct agencies to mainstream cross-cutting issues (such as environment, climate, poverty, gender, differently abled) in their respective plans and programmes. However, not much work seems to have been done in this regard (communication with CO, 2015).

4. Budgetary system

Limited information is available regarding Bhutan's budgetary documents and processes. It is not listed on the OBI either. The little information available on the introduction of reforms in the public finance management system in Bhutan can be traced to a report on good governance in 2005. In order to give effect to the recommendations given in the report on good governance, the Government enacted the Public Finance Act 2007, which was passed to regulate the financial management of the RGOB. The primary objective of the reforms was to promote the effective and efficient use of public resources, strengthen accountability and provide statutory authority and control for sound and sustainable fiscal policy.

The 10th FYP moved towards adoption of a new results-based planning framework. Each sector or agency had to ensure that its processes, products and services contributed to the achievement of clearly stated results, with the latter defined as the effects of a development programme, project or activity. Key elements of the reforms were:

- 1) Mid-term fiscal framework. This was introduced as part of the result-based planning framework to enable more realistic planning of resources on a rolling basis of three years.
- 2) National Monitoring and Evaluation System. This was developed by the GNHC to institute a standardised system for monitoring and evaluation in the country and is being integrated with the Multi-Year Rolling Budget System. The monitoring and evaluation system consists of two main components: the monitoring and evaluation institutional set-up and procedures and a web-based computerised system, the Planning & Monitoring System (PlaMS). The web-based Computerised system (PlaMS) is a Centralised data collection and management system. It enables real-time online data entry, analysis, data storage, and report generation on development programmes and projects. While currently this system does not include sex disaggregation, UN Women is working with the Government to make it more gender responsive.
- 3) Adoption of international accounting, reporting and auditing standards for the public and private sectors through the ADB-financed Financial Sector Development Programme.

With the introduction of budgetary reforms, the budgetary system has transitioned to PBB.

5. Concluding comments

Bhutan is at a stage of introducing public finance reforms and reviewing its governance systems, and is open to making improvements in its budgetary and planning processes. These factors have created an enabling environment for GRPB work. Even though GRPB is in its early stages, the Government has already made commitments to GRPB in its policy documents (introduced with help from donors), supported sectoral level analyses and organised capacity building programmes informed by the evidence generated. Even though there are issues with respect to operationalisation, these will contribute significantly to institutionalising and sustaining GRPB efforts in the country.

Strengths of the GRPB work in Bhutan include close coordination between the MoF (DNB), the MoP (GNHC) and the NWM (NCWC) as well as a Strategic Framework for undertaking GRPB initiatives. UN Women is ensuring that it does not create parallel systems for GRPB, but instead builds the capacity of government officials and institutions to ensure GRPB is institutionalised. A challenge that Bhutan faces is the complete absence of a civil society. There are no independent NGOs in Bhutan (communication with CO, 2015), making civil society engagement with budget advocacy work difficult. Also, with the recent withdrawal of certain donors, there have been cuts in social sector spending, which might have implications for GRPB work and the government's commitment to GE outcomes. A government representative at the Validation Workshop organised by UN Women in November 2015 stated that the government requires support from donors to continue the work since there are limited domestic resources.

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5. Cambodia

A. Checklist on the current status of GRB and GRB related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes¹ » National policies, such as National Strategic Development Plan, Rectangular Strategy include GE goals.
Budgetary information is available publicly	
Aggregate budgets of individual ministries available on public platforms	Yes
Programme-based budgets available on public platforms	No
Line item budgeting or performance-based budgeting	Both (performance-based budgeting initiated for a few ministries)
OBI Score 2015 (OBI category of budget transparency)	8/100 (Scant: Insufficient)
GRB activities	
Mention of GRB in national plans	Yes
Year in which GRB was first mentioned in policy documents/directives	2002
Legislation for GRB	No
National plan/strategy specifically for GRB work	No
Directives/policy guidelines for GRB	No
GRB is mentioned in budget call circulars	No
Gender budget statement at national level	No
Engagement at subnational levels	Yes
Participatory GRB processes at the local level	Yes
Actors involved	
Main driver(s)/leaders	Ministry of Women's Affairs, with support from donors
Gender focal points/cells set up in line ministries	Yes: Gender Mainstreaming Action Groups at the ministry level

¹Constitution provides the right to equality before the law (Art. 31) and prohibition of all forms of discrimination against women (Art. 46).

B. Summary of GRB work undertaken before 2010

(Based on GRB country profile prepared by Vas Dev, Sharp and Costa (2010), available at <http://unisa.edu.au/Documents/EASS/HRI/gender-budgets/cambodia.pdf>.)

- » Activities aimed at including gender in the budget processes started in Cambodia in 2002, with substantive support from donors.
- » In 2004 the Ministry of Women’s Affairs (MoWA) identified GRB as a strategic entry point for gender mainstreaming. Ever since then, the ministry has worked towards ensuring gender concerns are mainstreamed into the national policies and the budget reform processes.
- » Together with the UNDP, the Ministry of Economics and Finance (MoEF) developed a Gender Mainstreaming Action Plan (GMAP) to ensure gender mainstreaming at all levels.
- » Gender Mainstreaming Action Groups (GMAGs) were set up in 23 out of 26 line ministries to facilitate gender mainstreaming.
- » Various donors, including the ADB, have supported gender responsive governance and budgetary processes in Cambodia.
- » Over the years, Cambodia’s budget processes have also seen improvement.
- » However, as VasDev, Sharp and Costa (2010) observed, most of the GRB initiatives were donor-led with limited ownership by the line ministries. One exception to this trend was the Ministry of Education, which paid close attention to gender analysis of its programmes.

C. GRB work undertaken post-2010

The Cambodian government’s commitment to GE is reflected in its policies as well as NWMs at the national and subnational levels. The MoWA continues in its efforts to promote the use of GRB as a tool for gender mainstreaming across sectors. However, despite the policy commitments and MoWA’s efforts, there seems to be limited evidence of the impact on budgetary processes and MoWA faces several challenges in pushing the GRB agenda. In future, the introduction of technical tools to operationalise GRB, accompanied by a close collaboration between MoWA, the MoEF and civil society, could help strengthen GRB processes.

1. Policy commitment to gender mainstreaming

The Government has articulated its commitment to gender mainstreaming through its national plan documents, creating a strong foundation for institutionalising GRB work. The latest National Strategic Development Plan (NSDP) 2014–2018 underscores the importance of gender mainstreaming in government policies and programmes (MoWA, 2014).

In late 2015, the Royal Government of Cambodia stated its commitment to increasing investments in GE, analysing the impact of public spending on GE, and ensuring sufficient resource allocation to promote GE. The Cambodia Development Council (CDC) also uses its Official Assistance Database to track gender disbursements, both under specific sectors and where gender aspects were mainstreamed into other projects (communication with government representative, 2016).

2. Actors

(a) Ministry of Women’s Affairs

MoWA is the lead agency for GRB work in Cambodia and its Senior Coordination and Policy Adviser and Deputy Director General has been an active advocate for gender mainstreaming (communication with CO, 2015). The information regarding MoWA’s work in this profile is based on information provided by the Senior Coordination and Policy Adviser.

Among its many roles, the ministry works closely with the GMAGs of line ministries, provides them technical support and helps build their capacity to undertake GRB initiatives. MoWA has been successful in seeking increased budgetary allocations for the GMAGs' activities, mainly capacity building programmes. As part of its future plans, MoWA intends to work with the GMAGs to undertake in-depth sector specific gender analysis as the generic capacity building programmes have not been very effective. Additionally, MoWA has been advocating for recruitment of women in the civil services and inclusion of gender training in the orientation curriculum of civil servants. The ministry also produces 'Country Gender Assessment' reports (CGA), which provide an overview of gender issues across sectors (MoWA, 2014).

However, despite the various efforts undertaken by MoWA to promote gender mainstreaming, the 2014 CGA report notes that gender mainstreaming continues to be perceived solely as the responsibility of MoWA and the "links between the technical department of MoWA and the GMAGs of line ministries remain weak" (MoWA, 2014, p.16).

The MoEF's support to MoWA for promoting GRB work is also an area of development. At the national level, MoWA has been the central driving agency for GRB work without an active leadership by the MoEF. For instance, incorporating gender issues into the national BCCs and reporting templates, a key aspect of operationalising GRB processes, is an area that requires attention from the MoEF. At the subnational level too, even though the MoEF had initially agreed to lead GRB work, ultimately in 2015 they left it to MoWA to initiate.

Finally, another aspect that could pose a challenge to MoWA in future is the dependence on donors. A significant percentage of MoWA's programme budget is funded by donors. Along with the financial support, donors provide technical inputs through various channels, such as consultative committees and consultants who are deployed at the ministry. While this support has helped the ministry to lead GRB initiatives, dependence on donors for financial and technical support can be a potential concern in the long term.

(b) Ministry of Economy and Finance

As discussed above, the role of the MoEF in leading GRB work has been limited. Nevertheless, in recent years, MoWA has been making efforts to engage the MoEF. In 2016, a statement by the Government about increasing public investment in GE, MoWA had a discussion with MoEF on the way forward for GRB. Following this, MoEF organised a meeting with all the key focal points, including planning and finance officials from line ministries, to discuss and identify the impact of public spending on GE (communication with government representative, 2016).

(c) Line ministries

By 2014, out of the 26 ministries in Cambodia, 24 had developed GMAPs, and almost all of these plans had received budgetary allocations from the Government (MoWA, 2014).

In 2014, MoWA developed training material and guidelines on GRB with support from UNDP, and organised training programmes on GRB for GMAG members and officials from the MoF and Ministry of Planning from 10 line ministries² that had adopted PBB. Following the training, a few line ministries refined the relevant outputs and target indicators in the Budget Strategic Plan to make them gender responsive. These included the Ministry of Rural Development, Ministry of Labour and Vocational Training and the Ministry of Land Management, Urban Planning and Construction.

While these are promising starting points, there is still room for improvement in the operationalisation of GRB by line ministries (MoWA, 2014). For instance, several civil society and donor representatives expressed their lack of clarity on the functioning of GMAGs. According to government representatives, reporting templates of line ministries do not require details on the performance of the GMAPs, resulting in vague and inadequate reporting, such as "the roads are used by both men and women". As articulated by various gender mainstreaming advocates, a central challenge to gender mainstreaming work is that there is a "lack of synergy between the national machinery for the advancement of women and gender mainstreaming action groups" (Committee on the Elimination of Discrimination against Women, 2013, p. 4). This has contributed to a limited understanding and weak implementation of GRB principles across sectors. For instance, most of the GMAPs of line ministries pertain to human resources or organisational issues, rather than gender mainstreaming in beneficiary-focused programmes.

²Namely: MoWA; MoEF; Ministry of Rural Development; Ministry of Labour and Vocational Training; Ministry of Land Management, Urban Planning and Construction; Ministry of Health; Ministry of Education, Youth and Sports; Ministry of Agriculture, Forestry and Fisheries; Ministry of Justice; and Ministry of Public Works and Transport.

(d) Subnational machineries

The 2014 CGA report notes that there is a well-structured system across all levels of government – from the village to ministerial level – to ensure gender mainstreaming. These subnational machineries include the Provincial Department of Women’s Affairs, District Offices of Women’s Affairs and the Women and Child Consultative Committees (WCCCs).³ However, the report states that further support is needed to effectively utilise these structures to facilitate gender mainstreaming.

(e) Outside-government actors

CSOs: Cambodia has a very large civil society that is actively engaged in providing social services and undertaking advocacy and human rights work.⁴ More than 5000 NGOs and associations are registered with the Ministry of Interior and more than 25,000 community-based organisations exist in Cambodia. Many of these organisations are supported by donors (Viroth, 2015). While the large and active civil society could contribute to a vibrant GRB landscape, the relationship between the Government and CSOs does not seem to be based on collaboration.⁵ According to Viroth (2015), the relationship soured when the opposition party, Cambodia National Rescue Party, entered into an agreement with the ruling party, Cambodia People’s Party, leading up to the amendment of the Law on the Election of Members of the National Assembly. The much opposed amendment prohibits CSOs from sharing surveys or statements that could come across as supporting a political party (Viroth, 2015). More recently, in July 2015, amid large-scale protests, the Law on Associations and Non-Governmental Organizations (LANGO) was adopted, further limiting the functioning of CSOs (Daily Observer, 2015).⁶ The vague language employed in the drafting of these laws could be used to criminalise CSOs for their activism or advocacy-related work (communications with CSOs, 2015; Daily Observer, 2015). These political factors pose serious challenges for CSOs’ engagement with GRB or budget advocacy. Personal communications with CSOs (in 2015) also indicate a near absence of space for public consultation during policy formulation processes. Nevertheless, CSOs such as NGO Forum, Transparency International and Advocacy and Policy Institute continue to work specifically on budget advocacy. And NGOs such as GADC (Gender and Development for Cambodia) are continuing their work at the local level to build the capacity of women’s consultative committees and to encourage women’s participation in the development of commune-level plans. This active civil society landscape is a potential strength for GRB work in Cambodia.

Donors: Many international donors are actively engaged in gender mainstreaming in Cambodia, including the ADB, World Bank and UN agencies. Their work includes working with the GMAGs of different ministries, undertaking sectoral gender analyses, supporting MoWA and strengthening women’s participation in the planning processes at the subnational levels. For example, UN Women has been supporting a technical group on violence against women (VAW) with representatives from CSOs, line ministries and MoWA. This technical group has looked at costing of the National Plan for VAW. Such targeted initiatives are a valuable entry point for GRB as they lead to immediate and tangible outcomes, such as improved funding and monitorable results on the ground. UN Women is also trying to engage with the recently set up Women’s Caucus and CSOs to promote women’s leadership at the subnational level. As discussed above, while the support of donors has enabled many gender mainstreaming initiatives, at the national and subnational levels it also raises concerns related to sustainability in the long term. Further, there have been concerns related to duplication of activities and a lack of concerted effort amongst the donor organisations towards shared goals. Donors could explore leveraging their large presence in Cambodia and coordinate amongst themselves to support the integration of GRB within the government’s mainstream processes (communication with CO, 2015).

³The WCCCs were set up at the district level by a sub-decree of the Royal Government of Cambodia in 2009, according to which this mechanism is accountable to the RGC. The Ministry of Interior is directly involved in this functioning of the WCCC, in coordination with the National Women’s Machinery and the other line ministries. The WCCCs are expected to focus on the decentralisation process, capacity building and implementation of the related national guidelines. The WCCCs are required to provide advice on all issues related to women and children at the subnational levels.

⁴A survey undertaken in 2013 recorded at least 4000 registered CSOs, out of which around 1000 are active and about 400 are international NGOs. Most are undertaking service provision and less than 20 per cent are involved in advocacy/human rights issues.

⁵Based on communications with CSOs and government representatives in 2015.

⁶See more on LANGO at Daily Observer (2015) and on LEMNA at Johnson (2015).

3. Budgetary system

In recent years, with growing pressure from civil society and the opposition party, the Government has introduced several budgetary reforms to increase transparency and gradually shift from line item to programme-based and eventually PBB. The 2014 CGA report states that the government aimed to increase the number of line ministries that implement programme budgeting from seven to ten by 2015. Further, the National Assembly adopted the Budget Law in November 2014, which was to “provide the public with the data it can use to assess the government’s stated policy priorities and hold it to account” (Cambodian National Budget, n.d.). To an extent, these measures have resulted in improved public access to budgetary information. For instance, the draft 2016 budget law was made available for the public to view in 2015. While the 2016 budget formulation process did not provide space for public consultations, it was a positive sign of the Government’s ongoing efforts to improve the transparency of budgetary information by making the draft budget allocations accessible to the public prior to the adoption of the budget. In 2014, the MoEF also published a Citizens’ Budget, giving a sectoral-level budget breakdown for the first time. The improved availability of budgetary information can have a positive impact on the engagement of stakeholders in GRB processes in Cambodia. However, it is still widely acknowledged by civil society and donor communities that the standard of transparency and participation of the public in the budgetary processes have room for improvement. An indication of Cambodia’s budget transparency standard is its OBI Score of 15, which is below the average score of 43. In 2015, the transparency score seems to have further dropped to 8 out of 100 (IBP, 2015).

4. Concluding comments

The Government’s national development plans reflect commitment to promoting GE. The MoWA has been regularly undertaking GRB initiatives and making efforts to encourage line ministries to adopt GRB. A very active and vibrant civil society exists in Cambodia along with an engaged donor community. Donors are also providing financial support to Government for implementation of large-scale welfare programmes. The Government’s commitment, engagement of civil society and donor support are potential strengths for GRB work. The relationship between the Government and civil society, however, could be transformed into a more collaborative one, so that GRB processes are built on multi-stakeholder dialogues and representation of different communities. Finally, sustained support from the MoEF along with tighter coordination between GMAGs and MoWA would be key for establishing effective reporting mechanisms and a wider, institutionalised adoption of GRB across sectors.

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6. China

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes¹ » National policies include GE goals (Five Year Plans) » Programme for Development of Chinese Women
Budgetary information available on public platforms	
Aggregate budgets of ministries available on public platforms	No
Programme-based budgets available on public platforms	No
Line item budgeting or performance-based budgeting	Not known
OBI Score 2015 (OBI category of budget transparency)	14/100 (Scant: Insufficient)
GRB activities	
Adoption of GRB in national plans	No
Year in which GRB was first mentioned in policy documents/directives	2007
Legislation for GRB	No*
National plan/strategy specifically for GRB	No
Directives/policy guidelines for GRB	No
GRB is mentioned in budget call circulars	No
Gender budget statement (GBS) at national level	No
Engagement at subnational levels	Yes
Participatory GRB processes at the local level	Yes
Actors involved	
Main driver(s)/leaders	All China Women's Federation is in the process of initiating GRB at the national level. In provinces, organisations such Shanghai Women's Federation and Bureau of Finance are playing a key role.
Gender focal points/cells set up in line ministries	No

¹Article 48 :Women in the People's Republic of China enjoy equal rights with men in all spheres of life, political, economic, cultural and social, and family life.

*Although there is no specific legislation on GRB at the national level, Shenzhen has a local regulation, the Regulation to Promote Gender Equality in the Shenzhen Special Economic Zone, of which Article 17, 18 and 19 specifically touch upon GRB.

B. Summary of GRB-related work undertaken before 2010

(Based on country profile prepared by Costa and Sharp (2010), available at <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/china.pdf>.)

- » China has been making efforts to improve budget transparency and accountability since 2005. The Open Government Information (OGI) Regulations, implemented in May 2008, provided a legal basis for China's first countrywide disclosure of government information.
- » Costa & Sharp (2010) also noted that public finance reform efforts in China were accompanied by initial GRB activities. However, they seemed to focus mainly on research and training and were supported by international agencies.

C. GRB work undertaken post-2010

In recent years, the Government of China has launched national programmes for gender equality and integrated gender issues into its national plans. It has also been developing a sex-disaggregated database. While GRB work has not been initiated at the national level, the Programme for Development of Chinese Women, to an extent, provides opportunities for gender mainstreaming across several sectors. Interestingly, a few subnational governments have taken the initiative to introduce GRB and participatory budgeting in their local planning and budgetary processes.

1. Gender mainstreaming initiatives

(a) National Human Rights Action Plan 2012–2015

The recently launched National Human Rights Action Plan (NHRP) 2012–2015 includes a section on women's rights. Though it does not specifically mention GRB, it does support gender mainstreaming. The plan addresses issues such as the maternal mortality rate, VAW, gender based discrimination in employment, women's political participation and their access to resources. One of its goals is to 'integrate consciousness of gender in the legislation system and public policy' (People's Republic of China, 2012). It aims to establish and improve the 'database for monitoring women's development at national, provincial and local level'. Sex-disaggregated data is gathered and compiled every year into a 'Statistical Report on Women and Children in China'. This report provides evidence for monitoring and evaluating the implementation of the NHRP. The Committee for Women and Children of State Government has been working with the Department of Statistics to strengthen this database. The Information Office of State Government and the Ministry of Foreign Affairs have set up a NHRP joint conference to monitor the implementation of the plan. Members of the joint conference include representatives from the board of legislation, judiciary, administration and other departments.²

(b) Programme for the Development of Chinese Women³

Coordinated by the National Working Committee on Women and Children, the Programme for the Development of Chinese Women has been designed to facilitate inter-sectoral engagement. The Ministries of Finance, Education, Civil Affairs, Health Development, and Foreign Affairs, the Planning Commission and 30 other departments are required to participate in the implementation of the programme. Relevant departments have set up action plans to implement the programme. Along with the national-level agencies, the state governments and committees for women and children of all local governments are also required to implement the programme (communication with CO, 2015). While the status of implementation is not known, in principle, the Programme for the Development of Chinese Women provides a potential entry point for GRB.

²For more specific information about human rights activities and progress, see State Council, People's Republic of China (2015).

³The current national-level programme is for 2011–2020. Provinces formulate their own programmes under this. For more information, see Women of China (2011). 2011–2020: Next decade will be even better. Women of China, 14 September. Available from <http://www.womenofchina.com.cn/html/report/3021-1.htm>.

(c) Sex-disaggregated data

With joint efforts by the National Statistics Bureau (NSB) and other relevant departments, the collection and availability of sex-disaggregated statistics have improved in the last few years (communication with CO, 2015). This has led to the development of a nationwide database on women and children. The NSB holds regular meetings on gender statistics and requires the responsible departments to participate in these meetings.

2. Key actors

(a) National level

With support from the Friedrich Ebert Foundation (FEF), the Shanghai Women's Federation held two seminars on GRB in recent years: one for line ministries in 2010 and an international one in 2012. The 2010 seminar was attended by the Shanghai Working Committee for Women and Children, Shanghai Ministry of Sports, Shanghai Family Planning Committee, Shanghai Statistic Bureau, Working Committee for Women and Children and Women Federation in counties and districts in Shanghai, some universities and democratic parties (communication with CO, 2015). At the end of the seminar, the participating academics went on to write papers on GRB (for a list of articles, refer to Annex 6.1). However, no activities or GRB initiatives took place after the seminar.

(b) GRB initiatives at subnational levels

While GRB work has not taken off at the national level, there seems to be interest and engagement in GRB at the local levels. Shenzhen, in South China's Guangdong Province, was the first city in the country to implement a local regulation exclusively aimed at promoting GE. This is known as the Regulation to Promote Gender Equality in the Shenzhen Special Economic Zone (SEZ) which took effect on 1 January 2013. The regulation includes several clauses, including "the establishment of gender equality promotion organisations and systems for gender statistics, gender analysis and assessment for policies, gender-responsive budgeting and auditing, and personal protection. It also outlaws gender discrimination, sexual harassment and domestic violence" (Women of China, n.d., para 2). Implementation of this regulation has led to a few government departments undertaking gender analyses of policies. Several other provincial government units have initiated GRB activities. While a few were supported by the MoF, most were independently initiated and led by the provincial governments, without any directives from the national government. Some of these initiatives include (based on communication with CO in 2015):

- 1) Hebei, Hangjiakou: The Women's Federation and NGOs referred to GRB and undertaking various GRB initiatives. However, this seems to have been discontinued.
- 2) Jiazuo, Henan: In Jiazuo, the Bureau of Finance advocated for GRB while the women's federation and governmental departments cooperated to push forward the GRB agenda. The Bureau of Audit of Jiazuo, Henan has also been part of implementing the GRB programme.
- 3) In Wenling, Zhejiang Province, the People's Congress at the county level pushed for GRB and the Wenling Women's Federation has been the main driver of participatory GRB (Guo, 2014).

More than 10 provinces and municipal cities including Shanghai, Tianjin, Jiangsu, Zhejiang, Fujian, Hubei and Liaoning have also set up 'gender assessment mechanisms' from the provincial to the city level. In Shanghai, the budgets of projects are analysed based on several social indicators and efforts are being made that gender be used as an explicit indicator. Jiangsu Province established China's first gender assessment and consultancy committee which was jointly initiated by the Provincial Legal Office and Provincial Women's Federation in 2012. The committee conducts a meeting once every few months to review and discuss the gender impacts of the local laws, policies and programmes. In 2014 the committee reviewed and assessed 18 provincial regulations and policies in Jiangsu and put forward 171 pieces of advice, of which 35 were accepted. The committee, consisting of experts in various fields, also pays attention to issues faced by women, and gender sensitisation among policy makers. In different forms, similar mechanisms have been set up in other provinces as well (communication from All-China Women's Federation, 2015).

However, more information is needed before any comments could be made on the impact of these initiatives.

(c) Donors and CSO initiatives

As mentioned previously, the FEF co-hosted two workshops along with the Shanghai Women's Federation in 2010 and 2012. They have also supported some subnational initiatives (communication with CO, 2015). The ADB is also supporting private sector development, good governance, capacity development and gender equity (ADB, 2015). A few CSOs have been also working at the subnational levels to support gender analysis.

3. Budgetary system

The Government has made ongoing efforts in recent years to improve budget transparency. For instance, a joint research project of the China Development Research Foundation and the Budget Working Committee of the National People's Congress was launched in 2015. The project aims to enhance the skills of government officers to improve national and local budget mechanisms and processes, advance the efficiency and effectiveness of public expenditures for social welfare, and build transparency and accountability (communication with CO, 2015). The details of the project's design and implementation are not known yet. The impact of this project on budget processes and on creating potential for GRB work will be seen in the coming years.

However, despite efforts, gaps exist in the budgetary processes, as some researchers have pointed out. This is most evident in the gaps between the adopted budget and the final budget, both in terms of revenue and spending (Deng and Peng, 2011, p.75). The National People's Congress (NPC) does not have the requisite authority to amend the budget submitted by the Government and the budget approval process also makes it difficult for the NPC to make revisions. Researchers state that there is scope for improvement in budgetary processes in order to address political challenges, such as redefining the role of government, refocusing budget priorities, and enhancing the role of civil society (Deng and Peng, 2011, p.85).

4. Concluding comments

While GRB initiatives have been limited to a few training programmes at the national level, the Government has taken measures to encourage the collection of sex-disaggregated data and to engage line ministries in specific programmes for women's development. The Government has made regular efforts to improve budgetary processes as well. Several provincial bodies have also been engaged in GRB and participatory budgeting processes and have focused on gender assessment of their programmes. All these factors are potentially enabling for the initiation of GRB at the national level and strengthening and expansion of GRB work at the subnational levels.

Annex 6.1

Papers published after the 2010 GRB workshop

- 1) Ma Cai-chen (2012). Gender budgeting practice in Jiaozuo: the implementation of gender budgeting in China. *Central University of Economy and Finance Review*, vol. 9.
- 2) Jiang Yong-ping (2015). Gender statistic: development, limits and progress. *China Public Administration*, vol. 3, pp. 007.
- 3) Guo Xia-juan (2015). How women empowerment can be possible? An innovative approach of participatory gender budgeting. *Collections of Women Studies*, vol. 2, pp. 006.
- 4) Guo Xia-juan (2015). Participatory gender budgeting: embedded model of development in Wenling. *China Public Administration*, vol. 3, pp. 006.
- 5) Guo Xia-juan and Lu Xiao-min (2015). Participatory gender budgeting: exploration in Wenling. *Collections of Women Studies*, vol. 1, pp. 33–41.

These papers can be downloaded at China Info or How-net.

Papers on subnational GRB work

- 1) Lu Xiao-min (2012). *Participatory Gender Budgeting: Theories and Practice* (Master's thesis, Zhejiang University).
- 2) Zhang Shan-shan (2014). *Participatory Gender Budgeting: Effectiveness and Impact* (Master's thesis, Zhejiang University).
- 3) Guo Xia-juan (2015). How women empowerment can be possible? An innovative approach of participatory gender budgeting. *Collections of Women Studies*, vol. 2, pp. 006.
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7. Cook Islands

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE.	<ul style="list-style-type: none"> » Constitution: Yes¹ » National Sustainable Development Plan (NSDP) commits to gender equality outcomes. » National Policy on Gender Equality.
Budgetary information available publicly	
Budget outlines of ministries available on public platforms	Yes
Programme-based budgets available on public platforms	Yes
Line item budgeting or performance-based budgeting	Line item
OBI score 2015	Not listed
GRB activities	
Mention of GRB in national plans	Yes
Year in which GRB was first mentioned in policy documents/directives	2011
National plan/strategy specifically for GRB work	No
Directives/policy guidelines for GRB	No
Legislation for GRB	No
GRB is mentioned in budget call circulars	No
Gender budget statement at national level	No
Engagement at subnational levels	No
Participatory GRB processes at the local level	No
Actors involved	
Main driver(s)/leaders	Lack of clarity of role between Gender and Development Division or MoF
Gender focal points/cells set up in line ministries	No

¹Provides for human rights to all regardless of status, including sex.

B. GRB work undertaken post-2010

1. Background

The Cook Islands contains 15 islands spread over a vast area in the South Pacific. The majority of islands are low coral atolls in the Northern Group, with Rarotonga, a volcanic island in the Southern Group, as the main administration and government centre. The Cook Islands became a self-governing territory in 1965, with free association with New Zealand. New Zealand is tasked with overseeing the country's defence and foreign affairs. The political situation remains peaceful overall apart from an unsuccessful coup led by a small majority of members of the House of Ariki.

Box 7.1: History of the NWM: Excerpt from Stocktake of the Gender Mainstreaming Capacity of Pacific Island Governments (Braun, 2012)

In the 1960s, a government women's interest officer was employed to help strengthen existing women's groups and help establish new ones. In the 1980s, a women's development officer (WDO) was appointed within the Ministry of Social Services. The officer was responsible for promoting women in development projects in collaboration with women's groups throughout the islands. WDOs were also appointed on the islands. In 1985, the Ministry of Internal Affairs set up a Women's Development Division to work closely with non-governmental organisations (NGOs) and the WDOs on the outer islands. ...In 1993, the Women's Development Division became the Division for Women's Affairs, which was mandated to drive, in partnership with the National Council of Women and women's NGOs, the Cook Islands National Policy on Women, which was endorsed in 1995.

In the 1990s, with the economic reform programme and its focus on devolution of powers...the WDOs in the islands came under their island secretary and councils' jurisdiction. ... After another economic reform programme, in 2002, the Division for Women's Affairs was renamed the Gender and Development Division (GADD) to reflect a refocusing in the work programme of the division to address gender issues and promote gender equality. GADD is currently housed in the Ministry of Internal Affairs and has only two staff members, a Programme and Research Officer and a Director. This staffing level has not changed since 2001.

The total budget for GADD for 2010 was NZD 74,153 (approximately USD 55,000) representing 0.03 per cent of the total government budget of NZD 215,537,534. The GADD budget covers the salaries of the GADD staff and the operations cost of the office. Development projects and activities are often funded by donors, including the majority of CEDAW awareness programmes, and training is also provided by NGOs.

There are nine WDOs – one for each island – and their role is to support the development and revitalisation of traditional women's handicrafts for income-generating activities. There was no formal networking and coordination between the WDOs and GADD when the gender stocktake was carried out.

2. Policy commitments

The Government of the Cook Islands has stated its commitment to gender equality through the inclusion of GE goals in the NSDP and the National Policy on GEWE. The NSDP is the overarching policy framework that sets out the national goals. One of the sub-goals is 'Achieve gender equality and empower all women and girls, and protect the rights of the vulnerable'. The National Policy on GEWE was adopted by the Parliament in May 2011. The policy proposed six priority outcomes, including gender responsive programmes and policies, equitable participation of women in economic development and government bodies and elimination of VAW. The policy also proposed a monitoring and reporting mechanism (Braun, 2012). A midterm review of the policy listed several areas of progress for the outcome 'gender-responsive programs and budgets', including finalisation of the 'Gender Profile' by the GADD, technical assistance provided by GADD to finalise the National Sustainable Development Strategy, a HIV and AIDS Action Plan and a Climate Change Policy (Secretariat of the Pacific Community, SPC, 2014). However, the review also stated that there had been limited progress on gender mainstreaming.

3. Key actors

(a) The lead agency, Gender and Development Division

GADD has undertaken several gender mainstreaming activities such as providing guidance to other ministries and publishing a 'Gender Profile' that provides sex-disaggregated data. However, it is not clear which is the main driving agency for GRB work. The midterm review report of the National Policy on GEWE states that GADD was open to the MoF taking the lead (SPC, 2014). However, following a training session on GRB organised by UN Women and the SPC, the MoF stated that it considered GRB work too ambitious.

(b) Line ministries' initiatives

According to the gender stock take report (Braun, 2012), of the 12 ministries interviewed, six were able to identify specific actions that demonstrate commitment to GE. Some of the examples are:

- 1) The Ministry of Education's Master Plan reflected a commitment to GE. GE issues were integrated into the school curricula.
- 2) The Ministry of Marine Resources reported that it has progressed in integrating a gender perspective into its policy, due in part to the SPC Gender and Fisheries Project.
- 3) The Department of Police had set up a domestic violence unit and a training programme for its officers in the areas of reporting, counselling and dealing with domestic violence issues.
- 4) In the Ministry of Agriculture, there had been little gender mainstreaming work, but a new Head of Ministry was committed to mainstreaming gender into the ministry's plans and policies (Braun, 2012).

However, the gender stock take report also noted structural barriers to the national government undertaking gender mainstreaming work in the Cook Islands:

- 1) Lack of reporting mechanisms emerged as a key concern. While GADD reports on the activities implemented according to their annual plan, there is no mechanism for the other ministries to report on their achievements in reducing gender inequalities.
- 2) There are no GFPs in any ministry/department. The officer appointed for gender mainstreaming within the Central Planning and Policy Office is part of an informal arrangement and the post lacks the authority to work across the whole of government to integrate gender mainstreaming approaches.
- 3) GADD is not strategically located within the central government structure and so it does not have influence across the policy, programming and resource allocation spectra, which limits its effectiveness in mainstreaming gender and women's human rights.
- 4) GADD staff do not have the capacity to drive the required changes in the government systems. Also, most ministries do not have the necessary technical qualifications or capacity to properly understand GE issues and mainstream them into their work.
- 5) There is an absence of guidelines, systems and knowledge of tools for mainstreaming gender within line ministries (Braun, 2012).

While a few line ministries have taken some initial measures to integrate gender issues into their programmes, as such, the capacity of line ministries to undertake gender mainstreaming has been limited. Finally, it should be noted that there are no GFPs or GBCs in the ministries.

(c) Outside-government actors

Donors: The SPC, in collaboration with national governments and with support from the ADB and UNIFEM*, has undertaken a gender stock take for the Cook Islands, as in other countries in the Pacific region. It made several recommendations to promote GE outcomes in the gender stock take report, including those pertaining to capacity building, developing tools

* Now UN Women

and systems, collecting sex-disaggregated data and strengthening the advocacy role of women's NGOs. The SPC also discussed these recommendations with line ministries during the preparation of the National Policy for GEWE and the policy's Strategic Plan of Action 2011–2016 (Braun, 2012). The progress made with regard to these recommendations is not known. The DFAT, Government of Australia has focused mainly on strengthening women's resources and skills related to economic activities and in the area of VAW.

Civil society: The Cook Islands National Council for Women, Punanga Tauturu Incorporated, the Cook Islands Business and Professional Women's Association and the Pan Pacific South East Asian Women's Association are known for their work in the area of GE and women's rights. However, they do not seem to be engaged with GRB work.

4. Budgetary systems

Information on expenditures and revenues by sector is provided on the website of the MoF. It also provides some information on expenditures on specific programmes within each sector and estimates and expenditure for outer islands as well. As such, a line item budgeting system is practised. The Cook Islands is not listed on the OBI.

5. Concluding comments

The Cook Islands has made some progress with regards to making a commitment to GRB work through its policies. This is a step forward compared to several other PICs. The Government has also articulated GRB as a strategy in its National Policy for GEWE. Even though there are no budget related guidelines asking ministries to report on their gender responsive allocations, a few line ministries have taken the initiative to introduce targeted programmes that respond to women's needs. The GADD has also taken steps to prepare a Gender Profile for several sectors. Historically, the Government has instituted WDOs to engage with women's groups. Engaging civil society and facilitating participatory budgeting processes is an opportunity for GRB work. However, at this point, there seem to be no linkages between the GADD and WDOs. There exists an active civil society that has a relationship with the Government. The role of WDOs and civil society could be leveraged to initiate participatory GRB processes. Another opportunity for GRB work is the comparatively better availability of budgetary information, which could be a starting point for gender analysis of expenditures of line ministries. The agency responsible for driving GRB work at the national level needs to be clarified. While the MoF seems resistant to leading GRB work, the GADD does not seem to have either the capacity or the authority to push it forward.

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8. Fiji

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes (under non-discrimination); » Women's Plan of Action
Budgetary information available publicly	
Aggregate budgets of individual ministries available on public platforms	Yes
Programme-based budgets available on public platforms	No
Line item budgeting or performance-based budgeting	Line item budgeting
OBI Score 2015 (OBI Category of budget transparency)	15 (Scant: Insufficient)
GRB activities	
Mention of GRB in national plans	No
Year in which GRB was first mentioned in policy documents/directives	1999; not sustained
Directives/policy guidelines for GRB	No
Legislation for GRB	No
GRB is mentioned in budget call circulars	No
National plan/strategy specifically for GRB work	No
Gender budget statement at national level	No
Engagement at subnational levels	No
Participatory GRB processes at the local level	No
Actors involved	
Main driver(s)/leaders	Ministry of Finance (renamed to Ministry of Economy in 2016) used to be the main leader, but GRB work discontinued
Gender focal points/cells set up in line ministries	Yes: Gender Focal Officers appointed by the MoP

¹Provides for human rights to all regardless of status, including sex.

B. Summary of GRB-related work undertaken before 2010

(Based on country profile by Sharp and Costa (2010) available at <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/pic.pdf>.)

- » In 1999, the newly democratically elected Fijian government joined the GRB Initiative of the Commonwealth countries, becoming the first PIC to engage with GRB. The pilot, to be managed by the then MoF was guided by international experts. However, a coup in May 2000 against the Fijian Labour government brought a halt to this initiative (Sharp & Costa, 2010, p. 5).
- » A requirement was included in the 2003 BCC for ministries to provide an analysis of impacts on men and women of the budget expenditures proposed (Sharp, 2005). However, this was not supported by systematic monitoring or enforcement (Sharp, 2005, p. 278).
- » In 2006, the ADB (2006, p. xi) noted that gender mainstreaming was not “well integrated into the government institutional structure, planning, and budgetary processes”. It has also been observed that the NWM did not have the capacity or the resources to promote GE outcomes (Nelson, 2008). Continuing political instability following the 2006 military coup led to disruption of institutional structures and knowledge, and capacity in the bureaucracy, including in the NWM (Nelson, 2008).

C. GRB work undertaken post-2010

Even though Fiji was one of the pioneers that joined the Commonwealth GRB pilot in 1999, over the years the initial momentum was not sustained, and overall the political instability in the country has had a detrimental impact on gender mainstreaming processes. Nevertheless, at the policy level, the Government of Fiji has continued to make references to GE in its policies and budget documents and has also set up institutional structures that reflect commitment to gender mainstreaming.

1. Policy commitments

The main overarching policy for promoting GE is the Women’s Plan for Action (WPA). The five areas covered by WPA are:

- » formal sector employment and livelihood
- » equal participation in decision making
- » elimination of VAW and children
- » access to basic services
- » women and the law (Ministry of Women, Children and Poverty Alleviation, n.d.).

The WPA (both 1999–2008 and the current one, 2010–2019) have provided for the formulation of an Inter-Agency Task Force (IATF) for each thematic area. These IATFs are made up of government agencies, NGOs and academic institutions and their role is to facilitate the implementation of each of the thematic areas (Ministry for Social Welfare, Women and Poverty Alleviation, 2014). Even though their current mandate does not include GRB, in future, these IATFs could be used as platforms to promote GRB across sectors.

2. Budgetary system

Fiji’s OBI 2015 score is 15 out of 100, which is below the global average and the scores of other countries in the region, including New Zealand and Papua New Guinea. Fiji’s score indicates that the government provides the public with very little information on the national government’s budget and financial activities during the course of the budget year. This makes it challenging for citizens to hold the government accountable for its management of the public money (IBP, 2012). Some budget-related information is available on the website of Fiji’s Ministry of Economy. Budget figures are provided online for the last few years. These include budget outlays and expenditures for each ministry and a broad list of outcomes and outputs for each sector, but not for each programme. Fiji follows the line item budgeting system.

3. Institutional mechanisms

A government representative at the UN Women GRB Status Review Workshop organised in November 2015 noted that, following endorsement by the Cabinet in 2011, some gender mainstreaming initiatives have been undertaken. In fact, Fiji is one of the few countries in the region where GRB-related requirements have been introduced at the legislative stage of the budgetary cycle. The Parliament's new rules of procedure include a provision to ensure that parliamentary committee work gives full consideration “to the principle of gender equality” and considers all matters “with regard to the impact and benefit on both men and women equally”. However, Budlender (n.d.) noted in an analysis report that, despite this guideline, the reports of the Public Account Committee, the parliamentary committee that examines the Auditor General's reports, did not address GE, either explicitly or implicitly. Also, 'gender equality and women empowerment' is one of the listed outputs for a few sectors, including forestry, public service, information, labour and education in the 2014 budget document (Fiji Government, 2014). However, the level of reporting on this outcome is not known. Besides these two requirements, there seem to be no other requirements or tools to operationalise GRB in the budgetary processes.

It is not known whether the requirement that was included in the BCC in 2000 to report on the impacts of programmes on men and women has been continued.

4. Actors

(a) Prime Minister's Office

The Prime Minister's Office has a monitoring unit which monitors sectoral commitments through indicators in the various Annual Corporate Plans. While this has contributed to improved reporting on commitments to GEWE, this information is not readily available to the NWM. There is a need for improved sharing of information across government departments (Ministry of Social Welfare, Women and Poverty Alleviation, 2014). Also, the regularity and quality of this reporting is not known.

(b) Line ministries

Gender Focal Officers have been recently appointed by the Planning Commission to promote gender mainstreaming (as noted by a government representative at the UN Women GRB Status Review Workshop held in November 2015). However, only limited work seems to have been done by the line ministries vis-à-vis GRB. According to Fiji's national report on the implementation of the Beijing Platform for Action, one area that needs closer analysis is the gender responsiveness of the budgets and programmes of the main line ministries such as agriculture and fisheries: “there's still a lack of capacity across sectors of Government to drive commitments to gender equality and women's empowerment within each sector and to carry out gender analysis within the specific sectors to inform implementation of activities” (Ministry of Social Welfare, Women and Poverty Alleviation, 2014, pg.8).

(c) Outside-government actors

Donors: DFAT, Government of Australia and the SPC are supporting gender mainstreaming efforts in Fiji through several strategies. SPC is supporting the Ministry of Women, Children and Poverty Alleviation to carry out a stocktake to assess the capacity of the Government to mainstream gender commitments. DFAT, through the 'Pacific Women Shaping Pacific Development' project is looking at compiling data to identify gendered aspects of poverty, enhancing economic opportunities for women, enhancing women's role in leadership as well as gender mainstreaming of Australian-funded bilateral aid programmes.

Civil society: There is no information available online on the engagement of CSOs with GRB work.

5. Concluding comments

Despite having an early start, GRB work in Fiji has not sustained over the years, mainly because of the political climate. At the same time, institutional measures such as the IATF and inclusion of GE outcomes in the budget reporting documents and at the legislative stage have been introduced by the Government which provide opportunities for GRB. Several donors have been providing support to various gender mainstreaming initiatives too. However, overall, there seems to be a lack of capacity and political will to put concerted effort into reviving GRB in practice. Further, limited budgetary information and engagement of civil society pose barriers for GRB work.

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9. India

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	Constitution: Yes ¹ » Five Year Plans include GE goals » National Policy for Women's Empowerment
Budgetary information available publicly	
Aggregate budgets of individual ministries available on public platforms	Yes
Programme-based budgets available on public platforms	Yes
Line item budgeting or performance-based budgeting	Line item (outcome budgets are also prepared)
OBI Score 2015 (OBI Category of budgetary transparency)	46/100 (Limited: Insufficient)
GRB Activities	
Specific mention of GRB in national plans	Yes
Year in which GRB was first mentioned in policy documents/directives	2002 (Tenth Five Year Plan, 2002–2007)
Legislation for GRB	No
National plan/strategy specifically for GRB	Yes
Directives/policy guidelines for GRB	Yes
GRB is mentioned in budget call circulars	Yes
Gender budget statement at the national level	Yes
Engagement at subnational levels	Yes
Participatory GRB processes at the local level	Yes (limited)
Actors involved	
Main driver(s)/leaders	MWCD
Gender focal points/cells set up in line ministries	Yes: Gender Budget Cells at the national level

¹Article 15 provides for non-discrimination. Article 15(3) also states, "Nothing in this article shall prevent the State from making any special provision for women and children."

B. Summary of GRB-related work undertaken before 2010

Based on Elson et al (2009), available at: <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/india.pdf>; and Das and Mishra, 2006.

- » GRB work in India has evolved since the Seventh FYP 1985–90, which drew attention to allocations for programmes directed to women. The Ninth FYP introduced the Women’s Component Plan (WCP).
- » The WCP approach was found to have several limitations. It was applicable to plan funds only and for sectors perceived as 'women related' and had several implementation challenges. The subsequent FYPs have moved away from the WCP towards a clear emphasis on GRB as a strategy.
- » An Expert Group on 'Classification System of Government Transactions' recommended initiating GRB in India. The Finance Minister accepted the Expert Group’s recommendations on GRB in 2004, and announced in the Union Budget Speech that India would be undertaking GRB for the 2005/06 Union Budget (Chakraborty, 2014).
- » As part of the Expert Group’s submission, a model for gender analysis of the Union Budget was developed by a research organisation, the National Institute of Public Finance and Policy (NIPFP). This classification system eventually informed the classification approach followed in the GB Statement of the Government of India.
- » MWCD adopted 'Budgeting for Gender Equity' as a mission statement in 2004–05 and also adopted a Strategic Framework which included the following (MWCD, 2015a.):
 - a. Setting up dedicated GBCs across ministries and departments.
 - b. Orientation for government and non-government stakeholders on the concept and tools of GRB.
 - c. Compilation of sex-disaggregated and gender sensitive databases for gender analysis.
 - d. Framing a gender budget charter.
 - e. Annual reporting in the GB Statement.
 - f. Setting up nodal Centres for GRB at the national and subnational levels.
- » In 2004, the MoF mandated all ministries to set up GBCs, and in the 2005–06 Union Budget the GB Statement was introduced. Since 2005–06, the BCC instructs ministries/departments to categorise their programmes as per the classification followed in the GB Statement.
- » Over the years, the number of ministries that have set up GBCs and those reporting in the GB Statement has increased. These have been accompanied by regular capacity building programmes, led by the MWCD.
- » CSOs (including women’s rights and budget advocacy groups) and research centres have actively contributed to strengthening GRB work at the national and subnational levels.

C. GRB work undertaken post-2010

In recent years, the MWCD has continued to lead and strengthen GRB work at the national and subnational levels. Along with regular reporting by several line ministries in the GB Statement, a wide range of activities have been undertaken at the national and subnational levels, including expansion of GRB to the sectoral ministries and subnational levels, supported by circulars and continued training and advocacy efforts by the MWCD. Strengths of the GRB work in India include proactive leadership and commitment of the MWCD, a relatively high availability of budget-related information in the public domain and an engaged civil society. However, the GB Statement has been the central mechanism for GRB at the national level. While the challenges pertaining to design and implementation of the GB Statement, GRB work in general also needs to explore entry points other than the GB Statement with in the mainstream budgetary processes.

1. Policy commitments

The principles of GRB seem to be promoted at the policy level as reflected in the National Development Plans (Five Year Plans) and guidelines issued by the erstwhile Planning Commission.² In 2010, the Planning Commission issued a clarification to the line ministries that “Women Component Plan should no longer be used as a strategy either at the Centre or at the State level. In its place, as already initiated by the MoF and MWCD, we should adopt Gender Responsive Budgeting or Gender Budgeting only” (MWCD website). Like the Tenth and Eleventh FYPs, the Twelfth FYP 2012–17 also promotes GRB at the national and subnational levels. Several states have also endorsed GRB as a key strategy in their policy documents.

2. Institutional mechanisms at the national level

(a) GB Statement

The central mechanism for operationalising GRB at the central level, the GB Statement, consists of two parts: Part A lists programmes in which 100 per cent of the allocations are targeted at women or girls. Part B lists programmes in which at least 30 per cent or more of the beneficiaries are likely to be women. Out of the total of 95 ministries and departments, the number of line ministries/departments reflecting allocations in the GB Statement has increased from 9 in 2005–06 to 35 in 2015–16 (MWCD, 2015b).

In Budget Estimate 2016-17, 31 ministries/departments and 5 union territories have reported in the GB Statement.

Table 9.1: Extracts from Part A and Part B of the GB Statement

Part A - 100% Women specific programmes

(In crores of Rupees)

Ministry/Department	2015-2016 Budget			2015-2016 Revised			2016-2017 Budget		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Demand No. 2									
Department of Agricultural Research & Education									
1 Central Institute for Women in Agriculture, Bhubneshwar	16.31	3.39	19.70	8.00	3.26	11.26	14.00	4.05	18.05
2 All India Co-ordinated Research Project on Home Science	24.53	...	24.53	13.00	...	13.00	17.00	...	17.00
Total	40.84	3.39	44.23	21.00	3.26	24.26	31.00	4.05	35.05
Demand No. 5									
Ministry of AYUSH									
1 Central Council for Research in Unani Medicine	5.94	4.02	9.96	3.50	2.75	6.25	4.00	3.00	7.00
2 Central Council for Research in Ayurvedic Sciences	0.55	...	0.55	0.95	...	0.95	0.20	...	0.20
3 Central Council for Research in Siddha	...	...	...	0.84	...	0.84	0.48	...	0.48
Total	6.49	4.02	10.51	5.29	2.75	8.04	4.68	3.00	7.68
Demand No. 13									
Department of Posts									
1 Estates Management	1.00	...	1.00	1.00	...	1.00	0.50	...	0.50

²The Planning Commission was abolished by the new government in 2014 and was replaced by the NITI Ayog, which differs from the Planning Commission in function and scope.

Part B - 30% Women specific programmes

Ministry/Department	2015-2016 Budget			2015-2016 Revised			2016-2017 Budget		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total	Plan	Non-Plan	Total
Demand No. 1									
Department of Agriculture, Cooperation & Farmers Welfare									
1 Mission for Integrated Development of Horticulture	600.00	...	600.00	530.88	...	530.88	486.00	...	486.00
2 Sub-Mission on Agriculture Extension	196.50	...	196.50	179.60	...	179.60	190.50	...	190.50
3 Sub-Mission on Agricultural Mechanization	53.36	...	53.36	45.93	...	45.93	54.00	...	54.00
4 Sub-Mission on Seeds and Planning	53.70	...	53.70	45.24	...	45.24	54.00	...	54.00
5 National Mission for Sustainable Agriculture	250.50	...	250.50	224.24	...	224.24	318.60	...	318.60
6 Rashtriya Krishi Vikas Yojna	1350.0	...	1350.0	1170.0	...	1170.0	1620.0	...	1620.0
7 Pradhan Mantri Krishi Sinchai Yojna	540.00	...	540.00	465.00	...	465.00	702.00	...	702.00
8 National Food Security Mission (CSS)	390.00	...	390.00	340.98	...	340.98	510.00	...	510.00
9 National Mission on Oilseeds and Oil Palm	105.00	...	105.00	80.70	...	80.70	149.10	...	149.10
Total	3539.06	...	3539.06	3082.57	...	3082.57	4084.20	...	4084.20
Demand No. 5									
Department of AYUSH									
1 Central Council for Research in Ayurvedic Sciences	13.93	...	13.93	10.76	...	10.76	10.50	...	10.50
2 Rastriya Ayurveda Vidyapeeth, New Delhi	4.00	0.20	4.20	2.40	0.22	2.62	4.00	0.35	4.35
3 Central Council for Research in Yoga & Naturopathy	0.53	...	0.53	...	...	...	...	...	...
4 Central Council for Research in Siddha	...	...	...	0.25	...	0.25	0.14	...	0.14
5 Central Council for Research in Homoeopathy	32.19	11.10	43.29	34.80	13.34	48.14	37.70	15.54	53.24
6 Central Council for Research in Unani Medicine	13.86	9.37	23.23	9.30	11.80	21.10	15.80	12.00	27.80
Total	64.51	20.67	85.18	57.51	25.36	82.87	68.14	27.89	96.03

Source: MoF (2016-17). MoF website at <http://indiabudget.nic.in/ub2016-17/eb/stat20.pdf>

While the GB Statement is an easy entry point that has enabled several line ministries to reflect on the gender responsiveness of their programmes, it seems to face several challenges:

- » The format of the GB Statement is purely quantitative, which can be quite limiting and can lead to arbitrary reporting. For example, schemes listed in Part A may not be targeted exclusively at women or may not have goals of promoting GE. Similarly, in Part B, percentages can be assigned to schemes in an arbitrary manner. Given there is no reporting on the actual number of beneficiaries, there is no way to check the accuracy of the allocations reported in the GB Statement.
- » The GB Statement has no linkages with the planning process. Like in several other countries, it seems to be an ex-post exercise, with no impact on the planning or budgetary process.

- » The scope of the GB Statement is limited to a small part of the entire national budget, pointing to a limited or application of the GB Statement by line ministries.

While the format and implementation of the GB Statement are areas that require attention, a broader issue is the central focus of GRB in India on the GB Statement. The Expert Group on Classification System of Government Transactions, which laid the foundation for the formal introduction of GRB in India, set out a roadmap for GRB work in which the GB Statement was but one of the steps. However, after the introduction of the GB Statement, few efforts have been made to deepen and expand GRB work.

Table 9.2. Snapshot of the GB Statement

Year	No. of Ministries/Departments (No. of Demands)	Total Magnitude of Gender Budget (BE) (in Rs. Crore)	Percentage of Gender Budget to Total Budget
2005-06	9 (10)	14,378.68	2.79
2006-07	18 (24)	28,736.53	5.09
2007-08	27 (33)	31,177.96	4.50
2008-09	27 (33)	27,661.67	3.68
2009-10	28 (33)	56,857.61	5.57
2010-11	28 (33)	67,749.80	6.11
2011-12	29 (34)	78,251.02	6.22
2012-13	29 (34)	88,142.80	5.91
2013-14	30 (35)	97,133.70	5.83
2014-15	36 (39)	98,029.84	5.46
2015-16	35 (35)	79,257.87	4.46

Source: MWCD (2015b). Gender Budgeting Handbook for Government of India. New Delhi: MWCD. Available from <http://wcd.nic.in/sites/default/files/GB%20-%20Handbook%20October%202015.pdf>.

(b) Incorporating a gender analysis into the BCC

The GB Statement is supported by guidelines set out in the BCC. Since 2005–06, the BCC has explicitly required all ministries/departments to scrutinise their detailed demands for grants and prepare a statement following the format and categorisation followed in the GB Statement. However, it refers to category II, i.e., pro-women allocations (at least 30 per cent provision), as 'gender neutral programmes' – a terminology which is questionable and potentially confusing.

(c) Revision of the Expenditure Finance Committee (EFC) Memorandum

As a result of continued efforts by the MWCD, another entry point has been recently introduced at the stage of appraisal of projects at the national level. The EFC memorandum is shared with the different divisions of the ministry at the time of approval of a new scheme/programme involving more than INR 25 crore (250 million INR or 3.7 million USD). With effect from April 2014, the revised EFC memorandum format requires ministries to provide information on: (i) specific objectives of the scheme relating to women; and (ii) percentage of total expenditure on the gender components of the scheme. Although it is limited, and like the GB Statement format, doesn't allow for a qualitative or in-depth assessment of the gender aspects of the schemes, reflecting on the gender responsiveness of schemes at the appraisal stage could help strengthen the integration of gender analysis into the design of programmes.

Box 9.1: Extract from the EFC Memo

Gender Analysis of the Proposal

- 5.1 Briefly explain the specific objectives of the proposal relating only to women.
- 5.2 In case the proposal has gender components, please provide the following information in tabular form as shown below.

Gender Component	% of total expenditure on this Component
Component 1,2,3 & so on	

Source: MoF (2014). Circulation of Revised formats of EFC/PIB Memorandum for Original Cost Estimates (OCE) and Revised Cost Estimates (RCE). Office Memorandum, 31 March. Available from http://finmin.nic.in/the_ministry/dept_expenditure/plan_finance2/Revised_EFC_Format_31March2014.pdf.

(d) Gender Audit

The Eleventh FYP 2007–2012 states the government’s commitment to undertaking gender audits, and in recent years, some efforts have been made by a few agencies, including the MWCD, to intervene in the audit phase of the budget cycle. The MWCD has played the lead role in developing gender audit guidelines. As of February 2016, it was in the midst of a dialogue with the Comptroller and Auditor General’s (C&AG) office on the need to formalise the guidelines. In addition to the MWCD, the MoRD has also committed to conducting gender audits both at the institutional level, as well as at the level of specific schemes, including its flagship programmes/schemes like the Mahatma Gandhi National Rural Employment Guarantee Act (employment programme), National Rural Livelihoods Mission and the National Social Assistance Programme (Jhamb & Mishra, 2015). At the subnational level, Karnataka state has undertaken steps to incorporate gender markers in its audit process. More details are given under states’ initiatives.

3. Key actors

Under the leadership of the MWCD, several actors have been engaged with GRB work in India at the national and subnational levels.

(a) Lead agency at the national level

While the MoF initiated GRB work, following its introduction, the MWCD has led India’s GRB efforts. The ministry has undertaken a wide range of GRB initiatives, including:

- » capacity building programmes with sectoral ministries, state governments and training institutes
- » advocacy with various agencies
- » research and analysis
- » knowledge development
- » regularly issuing circulars to state governments on undertaking GRB.

Its recent efforts include development of the Annual Action Plan (AAP) format for GBCs, efforts to institutionalise a gender audit process at the national level and revision of the Gender Budgeting Handbook in 2015 (MWCD, 2015b).

Furthermore, MWCD has played a key role in ensuring regular training and capacity building on GRB. Recently, a directive was sent by MWCD to all state governments instructing them to identify a nodal centre to undertake trainings on GRB. Since then, as of date, 20 states have identified such centres. At the national level too, the National Institute of Financial Management, an autonomous agency under the MoF, Government of India has been identified as the training centre.

The MWCD’s committed leadership in strengthening GRB work and its dual role of providing technical support on one hand, and being a persistent advocate on the other, have been the main contributing factors in sustaining the momentum of GRB work at the national and subnational levels.

(b) Role of the MoF

While the MoF played an active role in initiating GRB at the national level, in recent years it seems to have made a limited contribution towards strengthening and refining the GRB approach. In future, increased engagement of the MoF could contribute to strengthening GRB work. It could consider working more closely with the MWCD to refine the format of the GB Statement, develop guidelines for analysis of gender responsiveness of programmes that could be included in the mainstream budgetary processes as well as intervene at other stages of the budget cycle.

(c) Engagement of line ministries and the GBCs

While there is no comprehensive database on the initiatives of line ministries, various sources provide examples of innovative practices by line ministries to operationalise GRB. Ministry of Agriculture and Farmer Welfare, MoRD, Department of Science & Technology and Department of Telecommunications provide examples of such practices.

Box 9.2: Examples of GRB initiatives of line ministries

Ministry of Agriculture & Farmer Welfare, Government of India

A National Gender Resource Centre in Agriculture (NGRCA) was set up in the Department of Agriculture and Cooperation, Ministry of Agriculture & Farmer Welfare in 2004–05. Since its establishment, the Gender Budget Cell located in the NGRCA of the Directorate of Extension has undertaken several key initiatives to ensure gender analysis is included in the ministry's schemes and programmes, including:

- » Ensuring women's representation on decision-making committees.
- » Commission various research studies to assess existing schemes from a gender perspective (women-friendly tools, study on existing policies and their impact on women's access to land, etc.).
- » Development of gender-sensitisation modules for programme implementers at different levels.
- » Review of the financial allocations of schemes that are reported in the GB Statement.

Department of Science and Technology (DST)

The DST has implemented a range of initiatives that facilitate women's access to science and technology, including:

- » A scheme titled 'Science and Technology (S&T) for women', which aims to promote gender equality through adaptation of appropriate technology and transferring proven technologies.
- » Setting up Women Technology Parks to provide technological solutions to problems faced by women in areas such as better utilisation of by-products and wastes.

Setting up GBCs has been one of the Government of India's main strategies to promote the adoption of GRB within line ministries/departments. As of February 2015, 57 ministries/departments had reported setting up GBCs (MWCD website). The minutes of the GBCs of 22 ministries are available on the website of the MWCD. The minutes show that the meetings are chaired by senior officers and focus on how programmes could incorporate a gender perspective. However, a reading of the minutes of the GBCs available on the MWCD website points to issues about the periodicity of the meetings and limited or no follow-up. Several GRB advocates have also raised issues about the effectiveness of GBCs and the lack of review of their work. A central challenge that GBCs have experienced is shortage of time and human resources for facilitating gender mainstreaming initiatives (Centre for Budget and Governance Accountability, 2012). In order to strengthen the functioning of the GBCs, the MWCD has issued a directive to line ministries to submit the AAPs of their GBCs. The AAP format requires the ministries/departments to provide information on the activities carried out by the GBC, the expected outputs, indicators, responsibility, quarterly timeline and cost implications. The 2014–15 Annual Report of the MWCD, in the chapter on gender budgeting, stated that seven ministries submitted their Annual Action Plans to the MWCD (MWCD, 2015b.).

Even though the MWCD has made efforts to monitor the activities of the GBCs through the introduction of the AAP format and submission of minutes of GBC meetings and to strengthen line ministries' capacities through the various advocacy and training activities, the centralised mechanisms to monitor the activities of the GBCs, in general, appear weak. For instance, there is still scope for improved reporting, for example of the number of demands for grants, and better quality of reporting in the GB Statement. More detailed guidelines and closer monitoring by the MoF, along with continued advocacy by the MWCD, could help address this gap.

Box 9.3: Format of the AAP for Ministries/Departments

Objective: The AAP will help the GBCs of ministries/departments to take remedial actions by indicating initiatives that would strengthen gender mainstreaming of the concerned sector/ministry

No.	Expected Output	Activities	Indicator	Responsibility	Time Line (Quarter-wise)	Cost Implication (if any)

Note:

1. Please indicate concrete actions/activities needed to ensure gender inclusiveness in the sector- may be institutional or programmatic. Actions to address gender inequalities must be explicit, e.g., identifying areas where capacity building is needed among the officers, provision of childcare facilities by the Department, initiation of gender audit etc. The activities may not necessarily be related to the ongoing schemes, but aimed at strengthening them from gender perspective by addressing gender based barriers. New activities/pilot actions may also be indicated.
2. For each activity proposed for the year, mention appropriate indicators to measure progress.
3. Responsibility of the Gender Budget Cell along with the particular wing/bureau or related units/bureaus may be mentioned measure progress.
4. Quarter-wise deliverables may be mentioned clearly for each activity proposed and
5. Cost implications, if any, may also be clearly mentioned for the gender based activity.

(d) Subnational initiatives

As of February 2016, 18 of the 29 state governments and union territories had officially introduced some kind of GRB initiative, although they were at different stages in their engagement with GRB. GRB initiatives have included introducing a GB Statement, appointing nodal agencies for GRB, setting up mechanisms such as GBCs/gender desks or gender nodal officers, gender audits and capacity building initiatives. Some of them have also included gender appraisals of select departments (e.g., in Rajasthan) and independent assessments of GRB efforts (UN Women, n.d.).

Table 9.3: GRB in the states by year of adoption

Early adopters	Subsequent adopters	Recent adopters
Odisha (2004)	Madhya Pradesh (2007)	Andaman and Nicobar Islands (2012)
Tripura (2005)	Jammu and Kashmir (2007)	Rajasthan (2011)
Uttar Pradesh (2005)	Arunachal Pradesh (2007)	Maharashtra (2013)
Karnataka (2006)	Chhattisgarh (2007)	Dadra and Nagar Haveli (2011)
Gujarat (2006)	Uttarakhand (2007)	
	Himachal Pradesh (2008)	
	Bihar 2008	
	Kerala 2008	
	Nagaland 2009	

Source: MWCD (2015c). Gender Budgeting Handbook for Government of India Ministries/Departments/State Governments/District Officials/ Researchers/Practitioners. New Delhi: MWCD. Available from <http://wcd.nic.in/sites/default/files/GB%20-%20Handbook%20October%202015.pdf>.

Guidelines and circulars have also been issued by the erstwhile Planning Commission and the MWCD to promote the adoption of GRB by state governments. In 2012, the Planning Commission issued guidelines to state governments to 'accelerate' the process of GB, set up GBCs along the lines of the charter issued by the MoF for the central ministries, and also include GB in the annual plan circular. In 2013, MWCD also issued guidelines to assist state governments to develop a roadmap towards institutionalising GRB at the state level (MWCD website).

Box 9.4: Examples of state governments' GRB initiatives

Kerala: The Social Welfare Department is the nodal agency for GRB in the state. What stands out in Kerala is the efforts that have been made to reach women at the grassroots. GRB in Kerala has been integrated into sectors such as infrastructure, roads, ports, etc., that are most resistant to gender mainstreaming (Mishra, 2011). The Kerala model has focused on developing programmes that address women's needs as well as aligning existing ones to improve their gender responsiveness and ensuring funds are available for both categories. Three programmes that deserve a mention are 'Gender-Friendly Infrastructure', 'Income Security Scheme' and 'Food Security Scheme' – each has been able to secure additional funds to ensure gender responsiveness. It is also interesting to note that GRB work in the infrastructure sector in Kerala has drawn extensively from a GRB tool that was developed and promoted by the MWCD, namely 'Checklist II for Mainstream Sectors' (Checklists I and II are shown in Annex 9.2).

Madhya Pradesh: Madhya Pradesh (MP) was the first state of India to introduce GRB in 2007–08 by way of producing a GB Statement. In 2013, the Directorate of Women Empowerment and UN women jointly organised a consultation with various departments to develop a roadmap for strengthening GRB and subsequently a state-level Inter-Departmental Committee was set up to coordinate and monitor GRB efforts in MP. The committee brought together the finance department, planning commission and the nodal department for women at a common platform. The Committee is headed by the Additional Chief Secretary, Government of MP with the Commissioner, Directorate of Women Empowerment as the secretary. The committee has played a pivotal role in making a number of key policy decisions to institutionalise GRB in the state. Some of the policy directives that have been issued at the behest of the committee include: integration of a chapter on gender issues into the annual administrative reports of all the departments, issuing a directive to the departments to set up GBCs, and capacity building to create a pool of trainers. Recently, a directive was issued that made representation of a gender expert from the women's department mandatory in the Project Sanctioning Committee that approves new programmes and schemes.

Karnataka: GRB was officially adopted in Karnataka in 2006–07. A GBC has been set up in the Fiscal Policy and Analysis Cell of the Finance Department, Government of Karnataka and key interventions have included adoption of a GB Statement along the lines of the national GB Statement and a focus on gender audit work. The Government of Karnataka undertook a study to identify gender markers that would inform its gender audit process.

Odisha: While most states have focused on the GB Statement as the main activity under GRB, the Government of Odisha has explored a more holistic approach. In January 2016, a roadmap for GRB was developed by an NGO, Odisha Budget and Accountability Centre, and submitted to the state government for consideration. The roadmap did not focus on the GB Statement, but included measures such as defining a methodology based on various GRB tools used internationally, making the MoF the lead agency and setting up a taskforce. Interestingly, the roadmap was accepted by the state government for consideration.

Different states of India provide examples of a range of GRB approaches with varying degrees of depth, expanse and stages of evolution. While the range of activities has been vibrant, some key questions need to be explored further, such as whether these activities have influenced sectoral plans and increased budgetary resources for promoting GE. NFI-UN Women (2012) notes that, similar to the national level, GRB initiatives at the state level are limited by a GB Statement-centric approach and weak institutional structures and capacities. Further, even the GB Statement, in most states, has shortcomings related to its format and irregular reporting.

(e) CSOs

A wide range of CSOs, researchers and academics at the national and subnational levels have been actively engaged with GRB work. Their initiatives have included analysing and critiquing government policies and budgets, lobbying the government, undertaking research, independently or in collaboration with government agencies, as well as supporting the government's capacity building work. At the national level, the Centre for Budget and Governance Accountability (CBGA) has emerged as a leader in undertaking analysis of government budgets and budget processes. Similarly, there are several organisations that analyse government budgets at the state level. Convened by the National Foundation for India (NFI), state budget groups such as Sanket Development Group, Madhya Pradesh; Pathey Budget Centre, Gujarat; Budget Analysis Rajasthan Centre, Rajasthan; Centre for Rural Studies and Development, Andhra Pradesh; and Centre for Youth and Social Development, Odisha continue to play a pivotal role in influencing the budgetary processes from a gender perspective. An active civil society in India and a range of organisations working on women's rights issues have historically been engaged and vocal about their demands from the government. There are several other organisations that are working with specific communities and supporting their demands for more resources to address gender specific needs or needs of marginalised communities.

(f) Donors

UN Women has supported the activities of the MWCD, sectoral ministries and several state governments and CSOs. It has also provided support through deploying GRB consultants in the MWCD and MoRD and ongoing research and knowledge development. Other important donors that have continuously supported this domain of work include, the Ford Foundation, UNDP, International Development Research Centre, Oxfam India and International Budget Partnership, among others.

4. Budgetary system

A relatively high level of availability of budgetary information in the public domain as well as the government's efforts to move towards PBB have created a potentially enabling environment for GRB work.

The Government of India introduced 'outcome budgeting' in 2005–06 as part of its mainstream budget process. Each ministry is required to prepare an outcome budget to reflect the demands and appropriations controlled by them and to report on the outlays, outputs and outcomes for all their programmes. Further, the MoF released revised guidelines in 2010 to incorporate a gender perspective: "As far as feasible, sub-targets for coverage of women and SC/ST³ beneficiary under various developmental schemes and schemes for the benefit of North Eastern Region should be separately indicated" (MWCD website). The Twelfth Five Year Plan 2012–17 also advocates a paradigm shift in funding from demand-based grants and input-based budgeting to normative and entitlement-based grants and outcome-based budgeting. An extract from the Ministry of Health's Outcome Budget 2015–16 is available at Annex 9.1. (Ministry of Health, 2015). However, despite the concrete steps taken by the Government of India to move towards PBB, the main budgeting system still seems to be based on line item budgeting and the outcome budget documents, in practice, are limited to outputs and not outcomes of programmes. Further, despite the guidelines, indicators in outcome budgets are seldom disaggregated by sex, thus limiting the possibility of aligning GRB to the outcome budget process.

The Government of India seems to have made efforts to improve the transparency of the budget process. For instance, the Twelfth FYP requires that "institutions should provide complete transparency about their financial performance and use of funds by putting their financial statements online" (Planning Commission, 2013). Details of ministries' aggregate budgets and outcome budgets are available on the websites of the respective ministries. India's score in the OBI Survey completed in 2012 was 68 out of 100, which is much higher than the average score of 43 for the 100 countries surveyed and the highest in the South Asia region (IBP, 2012).

At the level of fiscal architecture, too, recent structural change might have a positive impact on GRB work. In 2015–16 the fund-sharing pattern between the central and state governments was modified, resulting in the state governments having more autonomy to set their expenditure priorities in a range of development sectors (Centre for Budget and Governance Accountability, 2015). This is a positive step towards cooperative federalism and hopefully also for more GRB work at the state level.

5. Concluding comments

Multiple actors, including the government, CSOs and donors, have been actively engaged in GRB initiatives in India, creating a rich and diverse landscape at the national and subnational levels. Proactive leadership by the MWCD, supported by institutionalised measures, has helped sustain the momentum gained in earlier years and also expanded GRB to the sectoral and subnational levels. However, the main focus of GRB work – at the national level and in almost all states – is still the GB Statement, which is limited in its scope and suffers from several challenges. The MWCD and MoF could consider making concerted efforts towards i) addressing the gaps in the design and use of the GB Statement; ii) setting up stronger monitoring mechanisms to improve the quality of GRB work at the sectoral level; iii) embedding GRB entry points at the stage of prioritisation of budgets; and iv) encouraging subnational governments to adopt GRB, with the ultimate aim of ensuring participation of the most marginalised groups of women in the planning and budgeting processes.

³SC refers to Scheduled Castes and ST refers to Scheduled Tribes.

Annex 9.1: An excerpt from the Outcome Budget of the Ministry of Health and Family Welfare

Outcome budget 2015-16 (Scheme wise objectives/outcomes/quantifiable deliverables under National Health Mission (NHM) & Health)

Sl. No.	Name of Scheme	Approved Outlay (2015-16) (Rs. in crore)			Objectives/ Outcomes	Quantifiable Deliverables/ Projected Outcomes (2015-16)
		Plan	Non-Plan	Total		
I	National Health Mission					
A	NRHM-RCH Flexible Pool					
1	RCH Flexible Pool (the main objective of Reproductive Child Health Programme is to bring improvements in the critical indicators: Maternal Mortality Ratio, Infant Mortality Rate and Total Fertility Rate (TFR) as per the target laid in 12 th Five Year Plan).	4568.12	0.00	4568.12	Percentage of institutional deliveries against reported deliveries	89.3%
Janani Sureksha Yojana (JSY)					Expected beneficiaries under Home Deliveries 6 lakhs and 123 lakhs under Institutional Deliveries	
Operationalising Special Newborn Care Units (SNCUs)					At least one per district.	
Operationalising Newborn Stabilization Units (NBSUs)					At all FRUs (As per PIP proposal)	
Operationalising Newborn Care Corners (NBCCs)					At all delivery points	
Establishment/ Functional of Nutritional Rehabilitation Centres (NRCs)					At least one high burden / priority district as per PIP Proposal.	
Rastriya Bal Swasthaya Karyakram (RBSK)					Dedicated RESK Mobile Health Teams -17469 Three teams per block.	
Distribution of contraceptives through ASHAs					6042.60 lakhs pieces of Condoms, 474.53 lakh cycles of Oral Contraceptive Pills (OCPs) and 71.49 lakhs Emergency Contraceptives Pills [ECPs]	
2	Mission Flexible Pool	4946.09	0.00	4945.09	Mission Flexi Pool seeks to strengthen the institutional structure and provide an effective link between the community and health care facilities at the grass root level. Selection and training of Accredited Society Health activist (ASHA) acting as a link is critical.	<ul style="list-style-type: none"> » 5000 ASHAs to be provided training in remaining modules / refresher training. » 300 New HSCs to be opened. » 800 New HSCs to be constructed across the country. » 1000 Health facilities to be completed. » 100 CHCs and other level facilities to be upgraded as First Referral Units.

Annex 9.2: The MWCD's GRB checklists

(From MWCD. 2015b. Budgeting for gender equity. Available from <http://wcd.nic.in/gender-budgeting>.)

Checklist I for Gender-Specific Expenditure

Conventionally, gender budget analysis, by way of isolation of women-related expenditure, has been carried out for Ministries/Departments like Health and Family Welfare, Rural Development, Human Resource Development, Urban Employment and Poverty Alleviation, Youth and Sports Affairs, Labour, Social Justice and Empowerment, Tribal Affairs, Drinking Water, Small Scale Industries and Agro and Rural Industries, Science and Technology, Non-Conventional Energy Sources, Textiles and Agriculture.

Suggested steps that may be undertaken by these various ministries/departments who are running programmes/schemes of a gender-specific nature i.e., where the targeted beneficiaries are primarily women are as follows:

a) Planning and Budgeting

- i) List of schemes and programmes which are gender-specific
- ii) Briefly indicating activities undertaken under the programme for women
- iii) Indicating expected output indicators like number of women beneficiaries, increase in employment of women, post-project increase in resources/income/skills etc.
- iv) Quantifying allocation of resources in annual budget and physical targets thereof
- v) Assessing adequacy of resource allocation in terms of population of targeted beneficiaries that need the concerned schematic intervention, the trend of past expenditure etc.

b) Performance Audit

- i) Reviewing actual performance – physical and financial vis-a-vis the annual targets and identifying constraints in achieving targets (like need for strengthening delivery infrastructure, capacity building etc.)
- ii) Carrying out reality check – Evaluation of programme intervention, incidence of benefit, identifying impact indicators like comparative status of women before and after the programme etc.
- iii) Compiling a trend analysis of expenditure and output indicators and impact indicators.

c) Future Planning and Corrective Action

- i) Addressing constraints identified from step (i) under performance audit above.
- ii) Establishing requirement of Resources in terms of population of targeted beneficiaries/magnitude of perceived problems like IMR, MMR, literacy ratio etc.
- iii) Reviewing adequacy of resources available – financial and physical like trained manpower etc.
- iv) Planning for modification in policies and/or programmes/schemes based on results of review.

Checklist II for Mainstream Sectors

Mainstream sectors like Defense, Power, Telecom, Communications, Transport, Industry, Commerce etc. may consider adopting the following checklist to determine the gender impact of their expenditure.

- i) List of all programmes entailing public expenditure with a brief description of activities entailed.
- ii) Identifying target group of beneficiaries/users.
- iii) Establishing whether users/beneficiaries are being categorised by sex (male/female) at present and if not to what extent would it be feasible.

- iv) Identify possibility of undertaking special measures to facilitate access of services for 69 Gender Budgeting Handbook women – either through affirmative action like quotas, priority lists etc. or through expansion of services that are women-specific like all-women police stations, women’s special buses etc.
- v) Analysing the employment pattern in rendering of these services/programmes from a gender perspective and examining avenues to enhance women’s recruitment.
- vi) Focus on special initiatives to promote participation of women either in employment force or as users.
- vii) Indicating the extent to which women are engaged in decision-making processes at various levels within the sector and in the organisations and initiating action to correct gender biases and imbalances.

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10. Indonesia

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	Constitution: Yes ¹ National policies: Yes (National Medium Term Development Plan, 2015-2019)
Budgetary information available publicly	
Aggregate budgets of individual ministries available on public platforms	Yes (MoF)
Programme-based budgets available on public platforms	Yes (MoF)
Line item budgeting or performance-based budgeting	Performance-based
OBI Score 2015 (OBI category of budget transparency)	62/100 (Substantial: Sufficient)
GRB Activities	
Mention of GRB in national plans	Yes. It is included in Presidential Regulation Number 5 of 2010. The Medium Term National Development Plans for 2010–15 and 2015–19 mention gender mainstreaming as a cross-cutting issue.
Year in which GRB was first mentioned in policy documents/directives	2000 (President's Decree Number 9 of year 2000)
Legislation for GRB	Yes
National plan/strategy specifically for GRB work	Yes
Directives/policy guidelines for GRB	Yes, in MoF's Regulation on Formulation of Government Budget and Revenue
Directives/policy guidelines for GRB	Yes, in MoF's Regulation on Formulation of Government Budget and Revenue
GRB is mentioned in budget call circulars	Yes, as per MoF Regulation no. 119/Year 2009 on Formulation of Government Budget and Revenue
Gender budget statement at national level	Yes. By 2015 most line ministries were reporting GRB-specific allocations in online budget data system, and 15 were preparing GB Statements. Each ministry is required to report activities or sub-activities having an impact on gender issues in the GB Statement (based on PMK no.136 in the year 2014 and PMK no. 143 year 2015).
Engagement at subnational levels	Yes
Participatory GRB processes at the local level	Yes (limited, facilitated by CSOs)
Actors involved	
Main driver(s)/leaders	Ministry of Women's Empowerment (MoWE) supported by MoF, Ministry of National Development Planning and Ministry of Home Affairs
Gender focal points/cells set up in line ministries	Yes in 15 line ministries. Annual meetings are held between GFPs and MoWE.

¹Indonesian Constitution acknowledges that men and women are equal before the law.

B. Summary of GRB-related work undertaken before 2010

(Based on country profile prepared by Costa, Sharp and Elson (2010), available at: <http://unisa.edu.au/Documents/EASS/HRI/gender-budgets/indonesia.pdf>.)

- » A core strength of GRB work in Indonesia is a civil society that is actively engaged with the government's budgetary processes. The engagement of CSOs specifically with GRB started with the Asia Foundation supporting a few local NGOs in a province in 2000. Over the years, CSOs, supported by international donors, have played an important role in promoting GRB initiatives at subnational levels. While the CSOs have been successful in engaging communities, concerns have been expressed about the linkages between the planning processes that take place at local levels and actual resource allocation decisions, as the latter are still seen as a domain of public officials.
- » After promoting the principles of gender mainstreaming for a few years, the Government of Indonesia started to consider GRB as a strategy sometime in the mid-2000s. The Government passed a decree to incorporate GRB in the national budget system and set up an Inter-Ministerial Steering Committee for GRB. A GRB pilot was also initiated by MoWE and the MoF.
- » In 2009, as part of the national pilot, the MoF mandated seven line ministries to include GB statements in their annual budget submissions. A tool for gender analyses, the Gender Analyses Pathway (GAP) was also introduced in 2009. In 2011 the Government introduced another set of budgetary reforms to transition to PBB and released new directions to line ministries for preparation of GB statements with activity-level details.
- » A review of the national pilot in 2010 observed that the GRB process had several weaknesses, including the GB Statement not being a public document, gender allocations given as an aggregate instead of at the activity level, severe capacity limitations in the MoF, MoWE and line ministries, and inadequate attention to the planning side.

C. GRB work undertaken post-2010

In recent years, as the engagement of CSOs continues in diverse ways, the Government has continued to make efforts to strengthen its GRB processes through implementation of the National Strategy for Gender Mainstreaming Acceleration through GRB, ongoing training programmes and budgetary reforms. Along with engagement of communities at the local levels, one of the strengths of the GRB processes in Indonesia has been the regular push provided by the MoF through the various mandates and regulations, and the close coordination and proactive joint leadership of MoF, Ministry of National Development & Planning and MoWE. A missing piece, though, in the progress of GRB work has been the unavailability of GB statements in the public domain – a point which has been taken on board by the MoWE. In future it plans to work with the MoF to improve public access to GB statements (communication with government representatives, 2016).

1. Policy commitments

The Medium Term National Development Plans (MTNDP) for 2010–14 and 2015–19 include gender based targets from various ministries and institutions. Gender mainstreaming is one of the three cross-cutting principles identified by the MTNDP as the operational foundations of overall development implementation (Bapennas, 2013). Gender mainstreaming within the MTNDP is also mandated by a Presidential Regulation (No. 5/2010) on Medium Term National Development Planning.

The Government of Indonesia has also launched a strategy specifically pertaining to GRB called the 'National Strategy for Gender Mainstreaming Acceleration through Gender-Responsive Planning and Budgeting'. The strategy was launched by the Minister of National Development Planning (Bapennas) in 2012 through a joint circular of Bapennas, MoWE, MoF and Ministry of Home Affairs (MoWE website). Three development partners were also involved in supporting it: Pattiro, DFATD Canada and the Asia Foundation.

The strategy has taken cognisance of the challenges faced by GRB work and aims to address them. A government document on the strategy noted the challenges faced by GRB work at the national and subnational levels, including the capacity of officials and their understanding of GRB and of the government's GRB tools, gaps in the regulations and inadequate availability of sex-disaggregated data. It stated that the strategy aimed to make gender mainstreaming more sustainable and achievable at the national and subnational levels. The strategy document listed specific activities to increase the

capacity of ministries, to strengthen regulations pertaining to GRB, to improve the preparation of the GB Statement and to monitor activities listed in the Statement (Bappenas, 2012).

The strategy builds on and further reinforces the application of GRB mechanisms introduced in earlier years, namely, the GAP and the GB Statement. The joint circular letter issued to launch the strategy had two appendices, one for central ministries and agencies and the other for local governments. The guidelines stated that GRB can be done in two ways: 1) through compilation of GB statements; and 2) gender analysis, which can be done through various models, such as the GAP. The strategy was initially designed for three years, 2012–2014. In 2016, the government was in the process of evaluating its implementation to feed into the design of the strategy for the coming years.

2. Institutional mechanisms

(a) Central instruments for operationalising GRB

The GAP and the GB Statement, or the 'GRB Sheet', have been the central mechanisms for line ministries to report on the gender responsiveness of their programmes and budgets. The GAP provides a framework for analysis of the gender differentiated impacts of programmes, and informs the reporting in the GB Statement.

Box 10.1: The nine steps of the Gender Analysis Pathway (GAP)

- Step 1: Carry out an analysis of policy aims and objectives, programs and sub-programs.
- Step 2: Provide disaggregated data on gender and age.
- Step 3: Identify factors that cause gender inequality based on:
 - a. Access, that is development policies/programs that give equal space and opportunities to women and men;
 - b. Participation, that is development policies/programs that involve both women and men in decision-making, allowing them to voice their needs and problems;
 - c. Control, that is policies/programs that give equal opportunities to women and men to manage development resources;
 - d. Benefits, that is policies/programs that give equal benefits to women and men.
- Step 4: Identify the causes of internal discrimination in SKPD (organisational culture), which leads to gender inequality.
- Step 5: Identify the causes of external discrimination i.e. discrimination outside the organization, in other sectors, and in the communities of program recipients.
- Step 6: Reform development policy/program aims to be more gender-responsive, in response to the causes of discrimination identified in steps 3, 4 and 5.
- Step 7: Prepare an action plan that addresses identified gender issues.
- Step 8: Establish disaggregated base-line data to measure the development and progress of policy/program implementation.
- Step 9: Establish performance indicators (both in terms of output and outcomes) that could be used to help overcome the gender inequality issues identified in steps 3, 4 and 5.

Source: Hasan, Akhmad Misbakhul and Rosniaty Azis (2013). *Advocating Gender-Responsive Planning and Budgeting for Civil Society*. Jakarta: Indonesian Forum for Budget Transparency. Available from http://seknasfitra.org/wp-content/uploads/2014/04/Advokasi-Perencanaan-Penganggaran-Responsif-Gender-Bagi-Masyarakat-Sipil_English.pdf.

Sectoral ministries and local bodies are required to reflect the result of GAP in their GB statement, which not only covers budgetary allocations but also the details of activities and impacts. The GB Statement includes the following components:

1. programme, activity, performance indicator and output (as reflected in the 'mainstream' budget document);
2. objective of the activity;
3. situation analysis: gender issues (in terms of access, participation, control and benefit) to be addressed by the activity;
4. action plan: sub-output/component inputs relevant for gender;
5. amount of funds allocated;
6. impact/result of activity output; and
7. signatories: those responsible for the activity.

The format of the GB Statement is shown at Annex 10.1.

The different components of the GB Statement are informed by data provided by the GAP, as listed in Table 1.

Table 10.1: Link between GAP and GB Statement

Stage	GAP	GB Statement/GRB sheet
Step 1	Policies/programme	Programme/activity/output
Step 2	Data	Situation analysis
Step 3	Factors of inequality	Situation analysis
Step 4	Internal causes of inequality	Situation analysis
Step 5	External causes of inequality	Situation analysis
Step 6	Reformulation of aims	Output/sub-output
Step 7	Action plan	Action plan (including components that contribute to gender equality)
Step 8	Baseline data	Impacts/results of output
Step 9	Gender indicators	Impacts/results of output

Source: Hasan, Akhmad Misbakhul and Rosniaty Azis (2013). *Advocating Gender-Responsive Planning and Budgeting for Civil Society*. Jakarta: Indonesian Forum for Budget Transparency. Available from http://seknasfitra.org/wp-content/uploads/2014/04/Advokasi-Perencanaan-Penganggaran-Responsif-Gender-Bagi-Masyarakat-Sipil_English.pdf.

The GAP and the GB Statement provide a detailed analysis of programmes and activities at various stages of the budget cycle and they have been increasingly adopted by line ministries. However, UN Women (2015) noted that the categories in the GB Statement format with further sub-categories (refer to Annex 10.1) complicate the approach and that there is also a considerable variation in the way ministries report in the Statement, as illustrated by the two examples below.

Box 10.2: Extract from Indonesia's GB Statement: Land Transportation Service Delivery and Management Programme

Program	Land Transportation Service Delivery and Management
Activity	Education and Development of Urban Transportation System
Output	Purchase of BRT Bus
Objective	Mass transportation service that addresses community's needs of better, safe, convenient, timely and affordable mass transportation for all (men, women, children, the aged and the disabled).
Situation	Low availability of gender responsive bus
Analysis	Accumulation of passengers in certain time and trajectory, unorganized bus service frequency, and lack of responsiveness to gender needs Sexual harassment because of high density of bus, which is caused by lacking of bus vehicles Lack of bus vehicles compared to number of passengers

Box 10.3: Extract from Indonesia's GB Statement: Ministry of Transportation

State Ministry/Institution: Ministry of Transportation
Organization Unit: Directorate General of Air Transportation
2nd Echelon/Work Unit: Directorate of Airport/Mutiara Airport – Palu

Number of national flight passengers increase significantly, namely 9.1 million passengers/year in 2001 and 43 million passengers/year in 2009. Passengers of Mutiara Airport – Palu in 2009 were 497,284 people. If we assume that 2/3 of them are female, the female passengers were ±330,000 people. It was 13.55 per cent increase of the passenger population in 2008.

Passenger terminal in some airports in Indonesia is considered inadequate, particularly in peak seasons, such as school holidays, and religious holidays. In order to improve service and provide convenience to passengers, the terminal needs expansion of space. The expansion is especially needed in departure terminal, including the waiting room for passengers before checking in and between checking in and boarding. To improve convenience, the airport should add rest room, nursery room and smoking area facilities in departure and arrival terminals. There are 8 rest rooms for women and 6 rest rooms for men in Mutiara Airport – Palu. This number is based on the estimated passenger population and 'standard of Indonesian public toilet', issued by Ministry of Culture and Tourism.

[This GB Statement then lists detailed input indicators for the number and size of special facilities, including toilets and urinals for disabled and other women and men, a nursery room and a smoking area (UN Women, 2015, p. 28).]

Further, coordination by Bappenas and the MoWE and submission of GB Statements by line ministries has not been consistent. Another major criticism of GRB work in Indonesia is that the GB Statements are not available to the public and therefore can't be used as accountability tools.

Nevertheless, UN Women (2015) has noted that the GRB reporting framework has helped embed an understanding of GRB. Also, it builds on the PBB system introduced in 2010 and encourages the planning bureau to work together with sectoral staff. Since the pilot experience in 2009 wherein seven national ministries were expected to translate gender analysis into their planning and budgeting processes and prepare GB Statements, the number of ministries preparing these Statements has gradually increased.

(b) Law/regulations that enable GRB

Over the years, several regulations have been introduced to ensure gender responsiveness in the budgetary process. Some of them are listed in the table below.

Table 10.2: Regulations relevant to GRB

Law/regulation	Relevance to gender participation
Presidential Instruction 9/2000	Promoted gender mainstreaming in planning and development for national and sub-national governments.
Law 17/2003 on National Public Finance	Promoted performance-based budgeting.
Law 32/2004 on Regional Governance governments.	Called for women's empowerment to be an obligatory function of the subnational
Government Regulation 38/2007 on Division of Functions between national and subnational governments	Called for women's empowerment to be an obligatory function of the subnational governments.
Presidential Regulation 5/2010 on Midterm National Development Planning	Called for gender mainstreaming to be one of the policy instruments in development policy.
MoF Decrees on Guidance for Annual Working Plan and Budget since 2009 (the latest: 93/2011)	Promoted the implementation of gender mainstreaming via gender-based budgeting.

Source: Murniasih (2012). Budgeting for gender equality: Experience in Indonesia. PowerPoint presentation, Bangkok, 13 June.

3. Actors

(a) Role of the central coordinating agencies

A strength of Indonesia's GRB work has been the close coordination between MoF, MoWE and Bappenas. The responsibilities of each ministry vis-à-vis GRB work are clearly laid out. A quick summary of the responsibilities of the three lead agencies in GRB work are listed here.

Box 10.4: Functions of lead agencies for GRB

Bappenas' functions include:

1. capacity building and mentoring of key participating ministries in the GRB pilot to effectively identify the components of Gender Budget Statements;
2. coordinating the GRB technical assistance pool to support the planning and budgeting staff of the pilot sectors/ministries;
3. organising the annual presentation of GB Statements to the Parliament (based on communication with CO, 2015).

The MoWE's functions include:

1. capacity building of line ministries and regional governments to introduce GRB in their programmes and activities;
2. providing technical assistance to line ministries and regional governments to undertake gender analysis using the GAP model and reporting in the GB Statement;
3. encouraging ministries and regional governments to practise GRB;
4. encouraging and supporting line ministries to undertake GRB.

The MoF's functions include:

1. ensuring that GRB is included in the PMK circular on budget formulation;
2. integrating GRB into the budget and policy formulation processes;
3. together with Bappenas, reviewing budget documents from line ministries to ensure they include a gender analysis.

In 2009, Bappenas enacted a ministerial decree on the establishment of a GRB Steering Committee and Technical Team. This structure consists of echelon 1 and 2 from six ministries,² and works with the support of a GRB Secretariat. Formulating a GRB implementation strategy is one of the teams' top priorities; and it is also expected to take into account the lessons learned from the various GRB efforts that CSOs have been carrying out for many years (communication with CO, 2015).

(b) Role of line ministries

By 2015, almost all 38 ministries were reporting gender specific allocations in the online Budgeting Data System and 15 of them were preparing GB Statements and had officially established GFPs, albeit with varying degrees of progress and influence. The GFPs are also required to meet with the MoWE team annually to discuss their activities, reporting in the GB Statement and progress of GRB work within their sectors. The assistant deputy of the related ministry is also invited to these meetings (communication with MoWE, 2016). Some of the ministries that have been proactive in undertaking GRB work and reporting in the GB Statements are public works, health, social affairs, transportation, agriculture, religion and education.

²The six ministries are Bappenas, MoWE and Child Protection, MoF, Ministry of Home Affairs, Ministry of Health, and Ministry of National Education.

(c) Subnational governments

In 2014, an instrument similar to the GB Statement was piloted in a few provinces and districts to improve monitoring of gender responsive initiatives. In 16 provinces, this reporting framework was institutionalised by a Governor's regulation, leading to annual submission of the GRB reports to the Governor's office (communication with representative from MoWE, 2016).

(d) Outside-government actors: donors and civil society

Multiple international donors have supported GRB work at the national and subnational levels over the years. In recent years, UN Women has worked actively with the MoF and Bappenas on GRB initiatives. These initiatives have included: 1) use of a GB statement as an entry point to initiate GRB; 2) support of national consultants to mentor and work closely with key government officials who were responsible for developing the ministerial decree for budget planning; and 3) introducing practical tools for including GRB in the budgeting process (communication with CO, 2015). UN Women also supported the development of the National Strategy for Gender-Responsive Planning and Budgeting, which included organising an Expert Group Meeting to discuss the strategy. The Expert Group included international experts such as Debbie Budlender and UN Women's GRB specialist for the Asia-Pacific region.

At the subnational levels, combining budget advocacy with gender analysis of budgets and political organisation and citizens' participation strategies continues to be central to the work of several CSOs in Indonesia. For example, the Asia Foundation collaborates with CSOs and local government agencies in 25 districts and cities in eight provinces to advance gender responsive and pro-poor policies and budgets that will improve public services and respond to the needs of women and the poor (Asia Foundation website). The Foundation also partners with national experts such as Pattiro and the Indonesian Forum for Budget Transparency (Fitra). Through the Asia Foundation, about USD 1 billion has been allocated to three programmes: 1) The Kecamatan Development Programme, administered by the Ministry of Home Affairs; 2) the Urban Poverty Programme, administered by the Ministry of Public Works; and 3) the Family Welfare Programme, administered by the Ministry of Health. These programmes are run with a community-driven development approach under the umbrella of the Programme Nasional Pemberdayaan Masyarakat (Community Empowerment Programme).

The Urban Poverty Coalition (UPC) took the Mayor of Jakarta to court for not disclosing information about where funds intended for flood victims had been spent. UPC, whose members include urban slum dwellers, street vendors and cab drivers, won the case (Austrian Development Agency, 2009). Women's groups such as Koalisi and Komnas Perempuan have undertaken advocacy work to propose specific budget allocations and reforms affecting health, justice and other sectors in the Anti-Domestic Violence Bill currently under discussion in Parliament. Koalisi has also worked on building basic budget literacy in its civic education work. Bringing women's organisations together with other NGOs that don't have a gender focus has strengthened the political impact of these women's groups and in turn encouraged the other NGOs to consider women's needs when encouraging citizen participation (Austrian Development Agency, 2009).

Another example of CSO engagement is a publication by the Indonesian Forum for Budget Transparency that gives a detailed description and examples of how to use the GAP and the GB Statement and encourages CSOs to use these tools to enable GRB at the local level (Hasan and Azis, 2013).

Additionally, some NGOs in Indonesia, supported by donor agencies, have conducted trainings in GRB in select provinces, districts and municipalities as pilot projects. Some other NGOs have developed gender responsive programmes. For example, CiBa has focused on the agriculture, health and education sectors, and Pattiro has focused on educating poor women and on domestic violence. The ADB has facilitated GRB initiatives in three districts and the Asia Foundation has also facilitated GRB initiatives in four regions.

There are many well-documented case studies of CSOs working with communities to facilitate participatory GRB activities. An example is *Show Me the Money: Budget Advocacy in Indonesia*, co-published in May 2011 by the IBP and Indonesia CSOs. The publication was jointly authored by five Indonesian budget advocacy organisations. It documents their experiences of doing GRB work and describes their models of advocacy as well as the issues they have addressed. This includes women's involvement in sub-district planning, opposition to local budgets which were not pro-poor, and the budget concerns of groups lobbying for the rights of disabled persons.

4. Budgetary system

As the format of GB Statement shows, GRB work seems to have been well aligned with the budgetary reforms and the shift to PBB. Indonesia's OBI score was 62 in 2012 and 59 in 2015, one of the higher scores in the region. Even in recent years, budgetary reforms to improve processes continue to be a focus for the Government. For instance, the 'Roadmap of Bureaucratic Reform of MoF 2010–2014' (MoF website, accessed in 2016) was passed in 2012. The regulation includes 9 key areas, such as performance accountability, and monitoring and evaluation.

5. Concluding comments

The Indonesian government has maintained the momentum of its GRB work and continued to evolve its GRB instruments over the years. The GB Statement builds on the PBB approach of the government and the GAP tool and allows for a gender analysis of programmes along with tracking budget allocations. However, the fact that GB Statements are not published is a serious limitation for their use as an accountability tool. Also, there is scope for improving the quality of reporting in GB Statements by sectoral ministries.

Indonesia has a rich history of CSOs facilitating GRB work at the local levels, often with support from international donors. While it has created an enriched landscape of GRB work, commentators have pointed out that the downside of this diversity is a possible dilution of the basic understanding of gender responsiveness and planning concepts. The CO noted:

there has been a felt need for clarification and consensus as to what is meant by GRB and how can it be ensured... there is a need to put together an overall GRB implementation strategy so that the various GRB initiatives conducted by different actors at different levels in different sectors can be planned coherently (communication with CO, 2015)

Responding to this feedback from GRB advocates and researchers, the MoWE had plans to invite several donor organisations and CSOs to a shared platform in 2016 to discuss concepts and good practices related to GRB (communication with government representatives, 2016). These steps to work with CSOs could also be leveraged to strengthen the adoption of GRB mechanisms at the subnational levels.

Annex 10.1: Format of the GB Statement/GRB Sheet

Gender Budget Statement			
SKPD name:			
Financial Year:			
Program name:			
Program code:			
Situational analysis	1. Gender-specific disaggregated data (taken from step 2 of GAP) 2. Gender equality issues and factors <ol style="list-style-type: none"> Factors of inequality (taken from Step 3 of GAP) Internal causes of gender discrimination (taken from step 4 of GAP) External causes of gender discrimination (taken from step 5 of GAP) 		
Action Plan	Activity 1	Action Plan 1 (taken from step 7 of GAP)	
		Aims	
		Sub-activities	If there are any
		Resources (input)	Funds
			Committee
			Facilitator
			Participants
		Infrastructure	
	Output	» Formation performance » Performance indicators	
	Objectives		
	Activity 2	Aims	
		Sub-activities	If there are any
		Resources (inputs)	Funds
			Committee
Facilitator			
Participants			
Infrastructure			
Output		» Formation performance » Performance indicators	
Objectives			
Resource Allocation	Budget In accordance with PPAS budget ceiling		
	Resources	Funds	
		Committee	
		Facilitator	
		Infrastructure	
	Tools and materials		
Output			
Outcomes	» Formation performance » Performance indicators		
 Head of SKPD Name Position NIP		

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Note: Indonesia's government officers were very forthcoming in providing input for this profile. The UN Women Country Office received detailed input on the country profile from the following:

- » Dr Heru P Kasidi, MSc, Deputy Gender Equality, Ministry of Women Empowerment and Child Protection.
- » Gender Mainstreaming Team, MoF.



11. Kiribati

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes¹ » Kiribati National Development Plan includes GEWE as one of the guiding principles » Gender Equality and Women's Development Policy
Budgetary information available publicly	
Aggregate budgets of individual ministries available on public platforms	Yes
Programme-based budgets available on public platforms	No
Line item budgeting or performance-based budgeting	Line item
OBI Score 2015	Not listed
GRB Activities	
Mention of GRB in national plans	No
Year in which GRB was first mentioned in policy documents/directives	Not mentioned
National plan/strategy specifically for GRB work	No
Legislation for GRB	No
Directives/policy guidelines for GRB	No
GRB is mentioned in budget call circulars	No
Gender budget statement at national level	No
Engagement at subnational levels	No
Participatory GRB processes at the local level	No
Actors involved	
Main driver(s)/leaders	In future, expected to be the Ministry of Women, Youth and Social Affairs
Gender focal points/cells set up in line ministries	No

¹Constitution states that every person is entitled to fundamental rights and freedom regardless of race, place of origin, political opinion, color, creed or sex – subject to rights and freedom of others.

B. GRB-related work undertaken

1. Background

Kiribati is part of the Micronesia group of islands of the PICs. The 33 atolls that make up Kiribati stretch nearly 4000 km from east to west and more than 2000 km from north to south, and straddle the equator. The country won independence from the United Kingdom in 1979. Kiribati's economy is weak and affected by the world demand for coconut (BBC, 2016). Other major contributors to the economy include fishing licences, foreign aid and money sent home by workers abroad. Kiribati is one of the low-lying PICs seen as highly vulnerable to rising sea levels and global warming, and frequently supports calls for action on climate change. With the permission of Fijian government, the country has bought land in Fiji to ensure food security and as a possible refuge (BBC, 2016). The country has a two-tier system of government with central and local levels. It has enjoyed political stability since the election of the Boutokaan to Koaua Party in 2003 (WHO, 2011).

A few years ago, Kiribati graduated from being categorised as a least-developed country LDC as its per capita gross national product (GNP) increased over the limit of USD 1000 defined by the World Bank. However, the issues of limited human resources and high vulnerability to external forces persist (WHO, 2011).

The Government's main development policy document, the National Development Plan 2008–2011, sets out the main policy areas and strategies operationalised through respective line ministries. While administration and service delivery are supposed to be decentralised, WHO (2011) noted that line ministries appear to have few decision-making powers. Donors such as UNDP have been supporting projects to strengthen governance processes.

2. National women's machinery

Government efforts to improve the livelihoods and welfare of women were coordinated until mid-2013 through the Ministry of Internal and Social Affairs (which was transferred from the Ministry of Environment and Social Development in 2004). In October 2013 the Ministry of Women, Youth and Social Affairs (MoWYSA) was established after the Constitution was amended to increase the number of ministries. The MoWYSA aims to further promote GE, and the human rights of children, women, youth and other marginalised groups.

3. Policy commitments

The constitutional amendment to increase the number of government ministries and set up the MoWYSA reflects the Government's commitment to address gender inequalities. The former and the current Kiribati Development Plan (2016–2019) have 'Gender Equity and Women's Empowerment' as one of their guiding principles.

The draft Gender Equality and Women's Development (GEWD) Policy has been recently reviewed and includes the vision that "all Kiribati men and women reach their full potential. Its first priority is to progressively implement a gender mainstreaming approach within all Kiribati Ministries and Departments to achieve the goal of gender equality." Its five priority areas are to:

1. Progressively implement a gender mainstreaming approach within all Kiribati ministries and departments to achieve the goal of gender equality.
2. Improve women's political representation and leadership.
3. Improve the economic empowerment of women.
4. Support stronger, informed families. (This is a new priority to empower families and cater for issues such as debt, alcoholism, population issues, lack of participation in sports etc.).
5. Eliminate sexual and gender-based violence (via the National Approach to Eliminating Sexual and Gender-based Violence Policy and Strategic Action Plan 2011–2021).

The GEWD policy has been repositioned to ensure a greater commitment to gender mainstreaming, with greater emphasis on building government-wide structures to facilitate gender mainstreaming across all levels of government and developing evidence based inter-sectoral programmes to achieve GE goals. Working with NGOs is also part of the reviewed policy.

Further, in recent years there has been increased funding both from government and donors for gender-related programmes, including funding to set up the MoWYCA, and funding for several initiatives to end VAW through various sectors, including health, education and the police department.

The Ministry of Labour and Human Resource Development has also launched a Gender Access and Equity Policy to advance GEWE through training programmes, decent employment and inclusive decision-making processes within the ministry, technical and vocational educational sector and supporting industry bodies.

In recent years, the Government has been making concerted efforts in the development sector, through the launch of a range of policies, including the Education Policy, National Disability Policy and the Children, Family and Welfare System Policy. Advocating for GRB when these policies are designed and launched could have the potential to lay a strong foundation for gender mainstreaming in the coming years. However, there seems to be no special focus on gender mainstreaming within these policies.

4. GRB-related activities

There seems to have been limited work in the area of GRB or gender mainstreaming. For instance, the preliminary findings of the SPC's report noted that there was very limited awareness of gender mainstreaming across sectors and, while one-off training programmes had been organised for some sectors, there was limited application of gender mainstreaming in multi-sectoral policies (Leduc, 2015).

Nevertheless, under a Memorandum of Agreement between the MoWYSA and the SPC, one of the priorities for the future is ensuring 'accountability and adequate resources'. This memorandum lays down the expected role of the MoWYSA and the MoF and Economic Development MoFED vis-à-vis integration of gender impact analysis in government policies. Some of the expected activities of the MoWYSA and MoFED include developing guidelines for gender impact analysis, establishing GFPs and strengthening gender responsive accountability mechanisms across the government and targeted training programmes for various government stakeholders.

5. Budgetary system

The 2014–15 budget is available on the website of the MoF. It provides budgets for all departments, but without any mention of performance or outcomes (MoFED, 2013). Based on the available information, it appears that Kiribati follows line item budgeting. The ADB seems to have made some efforts to support reforms of budgetary processes.

6. Outside-government actors

(a) Donors

The UN agencies currently operating in Kiribati are UNDP, UNICEF, UNFPA, WHO and UN Women. These agencies have been attempting to work as one entity with the Government and development partners to implement the UNDAF-KIP and provide opportunities for joint programming. The joint programmes of the UN team focus on health and VAW and strengthening governance and aid effectiveness to address climate change (Multi-Partner Trust Fund Office, n.d.). Donors such as The New Zealand Aid Programme, Pacific Prevention of Domestic Violence Programme and DFAT of the Government of Australia, have been supporting initiatives to end VAW. Kiribati is also a member of the SPC.

(b) Civil society

While CSOs in Kiribati have not begun to engage in GRB, a number of CSOs, including NGOs such as Aia Maea Ainen Kiribati (AMAK), the umbrella organisation for women of Kiribati, Crisis Center, AAFR (operated by Our Lady of the Sacred Heart), Kiribati Family Health Association (KHFA), the Red Cross, Kiribati Counselling Associations (KCA) and Kiribati Women in Action Network (KWAN), have been working in the area of ending violence against women. Even though the capacity of CSOs to provide support to survivors of violence is inconsistent, they address a large service gap (communication with CO, 2016).

7. Concluding comments

GRB work hasn't taken off in Kiribati but the recently set-up MoWYSA has made some initial commitments to gender mainstreaming. Kiribati is a new state and the Government seems committed to welfare, as reflected in several policies in the areas of health, education, ending VAW and support for disabled persons. These policies provide ample opportunities for incorporating gender analysis into budgetary processes. A range of donors are also supporting GAD work in Kiribati. All these conditions are promising starting points for GRB. As donors provide the initial support for initiating GRB work, they can advocate for engagement of both the MoWYSA and the MoFED as well as leverage the wide network of CSOs that are engaged in work on VAW.

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12. Lao People's Democratic Republic

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes¹ » National Development Plans include gender goals » National Strategy for Women's Empowerment » Included in the revised State Budget Law
Budgetary information available publicly	
Aggregate budgets of ministries available in public domains	Yes
Programme-based budgets available on public platforms	No
Line item budgeting or performance-based budgeting	Line item budgeting
OBI Score 2015 (OBI category of budget transparency)	Not listed
GRB activities	
Mention of GRB in national plans	Yes
Year in which GRB was first mentioned in policy documents/directives	2005
National plan/strategy specifically for GRB work	No
Legislation for GRB	Yes, through the revision of the Law on State Budget approved in 2015
Directives/policy guidelines for GRB	Yes
GRB is mentioned in budget call circulars	No
Gender budget statement at national level	No
Engagement at subnational levels	No
Participatory GRB processes at the local level	Currently no. New law that provides for GRB is applicable to all levels of government.
Actors involved	
Main driver(s)/leaders	MoF is responsible for implementation of revised State Budget Law that provides for GRB (supported by the National Assembly, which will be key for monitoring the implementation of the law; and National Commission for the Advancement of Women under Lao Women's Union)
Gender focal points/cells set up in line ministries	Yes: The network of "Sub-committees on Advancement of Women", with guidance from National Commission for the Advancement of Women, serve as focal points across line ministries and levels of government; provincial bodies under guidance of Sub-CAW committees are trained in GE, WE, CEDAW.

¹Art 35: Lao Citizens are all equal before the law irrespective of their gender, social status, education, beliefs and ethnic group.

Art 37: Citizens of both genders enjoy equal rights in the political, economic, cultural and social fields and in the family affairs.

B. Summary of GRB-related work undertaken before 2010

(Based on country profile prepared by Sharp and Costa (2010), available at <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/laos.pdf>.)

- » The Lao government has made commitments to budgeting for gender mainstreaming through several policies, including the National Socio-Economic Development Plan 1996–2000, the Development Plan for Lao Women 1998–2003, the Lao Women’s Union Development Plan, the National Growth and Poverty Eradication Strategy and the National Strategy for Women’s Empowerment.
- » The government began to mainstream gender concerns by establishing the National Commission for the Advancement of Women (NCAW) in 2003, emphasising the collection of sex-disaggregated data relevant to national goals, and developing a gender strategy and efforts to screen all new policies from a gender perspective (UNDP, 2004).
- » The Lao Women’s Union and the Gender Resource Information and Development (GRID) Centre have also undertaken training and research activities to promote GRB.

C. GRB work undertaken post-2010

The Lao government expressed its commitment to gender mainstreaming quite early, compared to several other countries in the region, and its commitment to gender mainstreaming principles is reflected in various national policies. Over the years, while the Government has not adopted any specific tools for GRB, it has continued to emphasise the collection of sex-disaggregated data and line ministries have made some efforts to integrate gender aspects into their programmes. A significant development is the recent inclusion of GRB in the State Budget Law, which has the potential to operationalise GRB across all levels of government.

1. Policy commitment to gender equality and GRB

The Eighth National Socio-Economic Development Plan 2016–2020 includes a review of progress in meeting GE goals and has also emphasised the government’s commitment to the Millennium Development Goal of promoting GE. The National Development Plan for Gender Equality 2016–2020 seeks to achieve GE in various sectors and specific outcome indicators, in the areas of health, education, political participation and employment. However, it does not really mention budgeting for GE goals.

(a) Inclusion of GRB in the State Budget Law

A significant achievement in GRB work has been the integration of GRB into the revised State Budget Law in 2015. In November 2015 UN Women organised a regional workshop for government representatives of the Asia-Pacific countries, which was attended by the Director General of the Budget Department of the MoF and the Director of the Secretariat Office for the NCAW. The workshop took place around the same time as the Lao National Assembly’s review of the State Budget Law. Given this opportunity, the Lao NCAW and UN Women lobbied the MoF representative to include GRB in the revised State Budget Law. This led to an immediate outcome, which was the inclusion of GRB in the revised State Budget Law in December 2015. Articles 6, 33 and 34 of the revised law identify GE as one of the main principles of the State Budget Law. Article 6 states that development and implementation of the state programme budget should ensure GE and Articles 33 and 34 mention the accountability of the line ministries and subnational governments to ensure GE.

2. Institutional mechanisms

While no mechanisms have been introduced in the budgetary process to operationalise GRB, the Law on Statistics 2010 (National Assembly, 2010) states that attention is to be given to collection of sex-disaggregated data. The long-term Strategy for the Development of National Statistical System 2012–2020 also mentions collection of sex-disaggregated data. The Ministry of Education and Sports and Ministry of Agriculture provide examples of good practices with regards to collection of sex-disaggregated data (UN Women, 2013). For instance, the database of the Ministry of Education

provides detailed sex-disaggregated data for enrollment, drop-out rates and exam taking, by province and across levels of education, as well as for employment of teachers (Ministry of Education and Sports, n.d.). While it not known whether this data is systematically used to inform programme design and budgeting, it a very useful starting point for undertaking sector-specific gender analyses.

3. Actors

(a) Main driving agencies

With the implementation of the revised State Budget Law, the MoF is expected to take the lead GRB work in future.

While the NCAW has not focused on GRB, its structure, discussed in the box below, provides an enabling structure for GRB across sectors and levels of government. Although it suffers from limited capacity, with technical support, these gaps could be addressed and it could become a facilitator and advocate for GRB across sectors.

Box 12.1: The National Commission for the Advancement of Women (NCAW)

The NCAW is responsible for formulating and implementing national policy for the advancement of women, as well as for mainstreaming gender in all sectors. Following a Cabinet Meeting in July 2016, Lao NCAW was transferred to be housed within the Lao Women's Union with the Deputy Prime Minister as its chair. NCAW's 16 members include all vice ministers of line ministries and mass organisations; the Vice President of the Supreme Court and the Office of the Prosecutor; and the Vice Governor of the Bank of Lao PDR. While NCAW's direct line to the Prime Minister's office suggests that it has the potential to be an important gender advocate in government, NCAW's capacity and institutional support remains limited, not least due to NCAW and sub-CAW members' poor understanding of sector-specific gender issues, which hampers effective mainstreaming in practice.

Sub-Committees for the Advancement of Women (Sub-CAW) units have been established throughout the country, across ministries, state and party organisations, and at provincial and national administrative levels, creating a broad network of gender focal points. However, this gender machinery still lacks critical capacity, resources and institutional support to deliver its mandate.

Sources: World Bank & ADB (2012, p. 54); communication with UN Women CO representatives.

Women's Caucus of the National Assembly: By 2010 the proportion of female members in the Lao National Assembly had increased to 25 per cent, creating a potentially strong lobby for GE issues. In 2002 female assembly members formed a women's caucus and developed a gender mainstreaming action plan. Their activities have included organising women's leadership training sessions, gender screening of budgets and laws, and in advocacy for GE issues (World Bank & ADB, 2012). With the revision of the State Budget Law, the National Assembly and Women's Caucus in particular will have an important role to play in monitoring the implementation of the GRB-related aspects.

(b) Line ministries

Several line ministries, including the Ministries of Labour and Social Welfare, Education and Sports, and Agriculture and Forestry, have undertaken initiatives to integrate gender concerns into their programmes. For example, the Ministry of Labour and Social Welfare with support from UN Women conducted a Study on Sex-Disaggregated Data Collection System on Labour Migration in 2012. The Ministry of Education and Sports has developed an action plan to address VAW and also compiles a detailed sex-disaggregated database. Some others have developed gender strategies, such as the Ministry of Agriculture, Forestry, Home Affairs, Construction and Transportation. Lao NCAW, the Lao Women's Union and the Women's Caucus of the National Assembly are expected to keep track of these activities of the line ministries (communication with CO, 2015).

(c) Outside-government actors

Donors: External organisations such as the Norwegian Agency for Development Cooperation (NORAD), Swedish International Development Agency (SIDA), United Nations Development Programme (UNDP), United Nations Children's Fund (UNICEF), UN Women and the ADB have provided direct support to the Lao Women's Union and GRID for capacity

building, gender related research and training, and law and policy reform. Several other external agencies such as DFAT, Government of Australia, UNAIDS, the United Nations Educational, Scientific and Cultural Organisation (UNESCO), United Nations Population Fund (UNFPA), UNICEF, the World Food Programme (WFP), and World Health Organisation (WHO) as well as many other international NGOs continue to work closely with the Ministry of Education and Sports and the Ministry of Health on gender related projects. For instance, the ADB is working with the Ministry of Home Affairs, NCAW, Ministry of Agriculture, Ministry of Transportation, Ministry of Health and a few others on efforts to mainstream gender concerns in the projects it supports. Similarly, the World Bank has published a report on trade and gender in Laos and gender mainstreaming is a central part of the World Bank's programme. However, its work seems limited to mainstreaming gender concerns in the projects it supports, rather than advocating for sustainable GRB practices within the government.

UN Women has supported the Government in its gender mainstreaming efforts, including working with the NCAW to develop the National Development Plan on Gender Equality, using CEDAW and rights-based principles (communication with CO, 2015). UN Women and UNFPA have also organised workshops for government officials on development and monitoring of the National Strategy for Women's Empowerment. Additionally, UN Women has supported NCAW to conduct a costing study on VAW, in collaboration with the Lao Statistics Bureau. While GRB was not been a focus area for UN Women in Laos until 2015, recently they have taken several measures to support initiation of GRB work at the national level. In 2015, a UN Women team, with support from GRB specialists of the Asia-Pacific region, spoke to several key government officials, mapped entry points for GRB and developed a road-map for supporting GRB work. This process also led to participation of Lao government officials in the GRB Review Workshop held in Bangkok in 2015, which enabled the inclusion of GRB in the revised State Budget Law. In future UN Women will continue to focus on supporting operationalisation of GRB at the national level.

Civil society: CSOs/NGOs have not been actively engaged in and have limited capacity for GRB or budget advocacy in Laos. It seems that the government has made limited efforts to engage civil society in general. The review processes of the National Development Plan for Gender Equality and Lao Women's Union have been internal and have not included any consultations with civil society or donors. And while NGOs and donors have contributed to gender mainstreaming processes within government programmes, there has been a lack of coordination and mapping of these initiatives. This role should be played by NCAW in the future. There has also been limited consultation with CSOs during finalisation of policies such as the National Development Plan on Gender Equality (communication with CO, 2015).

4. Budgetary system

While the government has made efforts to improve budget transparency, the ADB noted that there were several institutional constraints that limited the implementation of budgetary reforms (Sharp and Costa, 2010). Lao is not listed on the OBI.

With the aim of strengthening the oversight of the budgeting process, the National Assembly organised a two-and-a-half-day workshop on 'Budget Structure and Procedure – Role of the National Assembly' in Louang Prabang province in August 2011, with technical support from UN Women. The intention of the workshop was to familiarise National Assembly members and staff of some key ministries with the budget procedures and the oversight role of the National Assembly. The MoF, Minister of Planning and Division, State Audit Organisation, Lao Women Union, NCAW officials and National Assembly members participated in the workshop. While there has been no particular follow-up since the workshop, it is hoped that the revised State Budget Law will reinvigorate the process.

5. Concluding comments

The Government of Laos has shown its acceptance of the principles of GRB in its policies and law for many years. These policies, along with the government machineries across sectors and levels of government, and the emphasis on collection of sex-disaggregated data by some ministries, provide an enabling environment for GRB work. However, the government has not adopted any specific tools to operationalise GRB. Recently though, the MoF has become more engaged with GRB and pushed for the inclusion of GRB in the revised State Budget Law in 2015, which will be a crucial starting point for initiating GRB efforts. In future the role of the NCAW, now housed within the Lao Women's Union, can also be strengthened to advocate for and be a co-leader of GRB work in Laos.

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13. Maldives

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	Constitution: Yes ¹ At present, the Government's pledges provide the guiding framework; they include a mention of GE. Maldives National Gender Policy was under review as of May 2016. The Gender Equality Law was passed in the Parliament in August 2016.
Budgetary information available publicly	
Budget outlines of ministries available on public platforms	No data available
Programme-based budgets available on public platforms	No
Line item budgeting or performance-based budgeting	Line item
OBI score (2015)	Not listed
GRB activities	
Specific mention of GRB in national plans	No
Year in which GRB was first mentioned in policy documents/directives	Not started
Directives/policy guidelines for GRB	No
Legislation for GRB	No
National plan/strategy for GRB work	No
GRB is mentioned in budget call circulars	No
Gender budget statement at national level	No
Engagement at subnational levels	No
Participatory GRB processes at the local level	No
Actors involved	
Main driver(s)/leaders	None
Gender focal points/cells set up in line ministries	Yes: GFPs at the ministry level

¹Article 17 states: (a) Everyone is entitled to the rights and freedoms included in this Chapter 3 without discrimination of any kind, including race, national origin, colour, sex, age, mental or physical disability, political or other opinion, property, birth or other status, or native island. (b) Special assistance or protection to disadvantaged individuals or groups, or to groups requiring special social assistance, as provided in law shall not be deemed to be discrimination, as provided for in article (a) Article 17. Art 62 (a): The enumeration of rights and freedoms in this Chapter are guaranteed equally to female and male persons (Government of Maldives, 2008).

B. GRB-related work

In recent years, Maldives has seen rapid economic growth mainly due to a surge in tourism and fishery industries. Along with becoming a middle-income country, Maldives has progressed in meeting the MDGs and in transforming its socioeconomic and political systems. In 2012 Maldives ranked second highest in the South Asia region on human development performance. Multi-party democracy was introduced for the first time in 2005 and was ratified in 2008. The democratic reform process has led to a separation of powers which has included election of a new president, a Parliament, an independent judiciary and other related independent institutions (UNDP, 2012). However, in recent years, as the government has addressed the new political challenges, there seems to have been limited focus on gender mainstreaming. While the government seems committed to GE goals, it should consider introducing concrete mechanisms to operationalise GRB at the national and subnational levels of government.

1. The government's commitments to gender equality

The Maldives has made significant progress in some areas to advance GE in recent years. Gender gaps in education have shown a marked decline, and gender parity has been achieved in the literacy and school enrollment rates, and educational attainment at the primary and secondary levels (UN Women, 2011). The new Constitution enacted in 2008 has removed the bar on women holding the highest political office and there is no constitutional barrier to women's participation in public life (UN Women, 2011).

When the new government came to power in 2013, the National Gender Policy, adopted in 2009, was put up for review. While the reviewed policy was officially launched in March 2016, some of its components were still being reviewed as of May 2016. The priority outcomes of the National Gender Policy 2016–2021 include leadership and governance, economic empowerment, institutionalising gender mainstreaming and ending GBV. The outcome area of institutionalising gender mainstreaming includes GRB as one of the tactical outcomes. A Gender Equality Bill was also introduced to the Parliament in February 2016 and was passed in August 2016. The law institutionalises GE-related work, including gender mainstreaming, addressing gender discrimination and safeguarding women's rights. The law has a specific focus on the prevention of GBV while setting out important frameworks for creating an environment that empowers women to participate in public life.

As of May 2016, the pledges in the ruling party's manifesto were being followed as a guiding framework for GE initiatives. The Government's manifesto includes pledges pertaining specifically to women, including socio-economic and political empowerment of women, ensuring zero tolerance for VAW and creating an enabling environment for women to access services through affirmative action (communication with government representative, 2016). There are a total of 11 pledges in the manifesto of the ruling party, which include decentralisation, economic development and health care. In 2015 the Government was also in the process of developing a monitoring and evaluation framework based on the concluding comments of the 2015 CEDAW review.

2. Budgetary system

The Ministry of Finance and Treasury (MoFT) provides details of public investment programmes at the ministry level (communication with government representatives, 2016). Maldives uses the line item budgeting system. The World Bank is currently supporting a project to strengthen Maldives' public finance management with the aim of enhancing the budget credibility, transparency and financial reporting of the central government's finances (Public Finance International, 2014). However, this project has no gender components. Maldives is not listed on the IBP's OBI.

3. Key actors

(a) National women's machinery

Maldives' NWM has undergone several changes since it was set up in 1986, when it was known as the Office for Women's Affairs. In 2008 issues of gender were brought under the purview of the Department of Gender and Family Protection Services in the Ministry of Health and Family. More recently, the Ministry of Law and Gender was established in 2014

to oversee all government functions related to families, children, women, people with special needs and human rights (Presidency, Republic of Maldives, and in 2016 the Ministry of Gender and Family established). Under the new government, the cabinet is divided into two councils and gender issues are placed in the Social Council where the Attorney General represents the Ministry of Gender and Family (communication with CO, 2015).

However, the second half of 2015 was marked by political instability at the national level in Maldives. Additionally, most of the top positions in the Gender Department of the former Ministry of Law and Gender were left vacant for a few months, affecting the progress of GE-related work in general. The Ministry of Gender and Family is now the nodal agency for several issues such as health, children, disability, including gender.

There have been limited efforts towards gender mainstreaming, but the Government has taken several targeted measures to address VAW.² The Domestic Violence Act was passed in 2012, the first such legislation to address domestic violence. Family and Children's Service Centres based in four atolls³ have also been established as safe homes for survivors of violence by the Ministry of Gender and Family. Three more pieces of legislation were also passed recently:

- » Sexual Harassment and Abuse Act 2014
- » Sexual Offences Act 2014
- » Prevention of Human Trafficking Act 2013.

The government's focus on work on VAW presents an opportunity for focused GRB interventions, such as costing exercises. CSOs and development partners could support the Government in this work.

(b) GFPs of line ministries

GFPs were appointed in 2014 in all the line ministries as well as some state institutions (communication with CO, 2015). Each agency had two officers appointed as the GFPs – one each from the political and technical levels – to ensure political commitment and technical follow through. The political level is represented by the most senior officers of the ministry, i.e., the Ministers, State Ministers and Deputy Ministers, and the technical level refers to civil servants. Currently, the GFPs are tasked with ensuring that gender issues are mainstreamed in the programmes and projects of their respective ministries, i.e., in the formulation, implementation, monitoring and evaluation processes of projects (UNDP, 2011). The very first training for the new GFPs was conducted with assistance from UN Women in January 2015. In 2015 there were 42 GFPs in the ministries, state institutions and media (information from the former Ministry of Law and Gender). The majority of these GFPs took part in the first round of training. The second batch of training sessions were scheduled for 2015, but did not take place due to the political climate. Trainings were organised for the GFPs in August 2016, with a specific focus on GRB. Examples of the work carried out by the GFPs are not available, since they only started functioning in 2015. The Ministry of Gender and Family is the agency responsible for providing support and training and tracking performance of the GFPs. The GFPs of Maldives are unique in that they are strengthened by technical and political capacity, and they could be an important lever in institutionalising GRB.

(c) Outside-government actors

Donors: The ADB has been supporting several large-scale projects, including a project to enhance access to finance by micro, small and medium sized enterprises and another one to promote regional development through environmental, land and infrastructure management (ADB, 2016). The ADB ensured that gender dimensions were addressed at the planning as well as monitoring stages. The ADB works with a number of ministries including the Ministry of Economic Development, Ministry of Finance and Treasury among others. As of mid-2015, ADB's operations were continuing under their Country Partnership Strategy 2014–2015. While it mainstreams gender issues in the projects it supports, these processes don't seem to have led to any institutionalised process of including a gender analysis in the Government's budgetary processes (communication with CO, 2015).

²According to the Women's Health and Life Experiences Survey 2007, one-third of women (aged 15–49) in the country have experienced physical or sexual violence in their lifetime, often at the hands of an intimate partner or family member (UN Women, n.d.).

³The four atolls are Haa Dhaal, Thaa, Shaviyani and Gaaf Dhaal Atolls.

UN Women is also engaged in the Maldives in several ways (UN Women Asia and the Pacific, n.d.). As GE is one of the outcomes areas of the UN Development Assistance Framework (UNDAF) Action Plan (for 2011–2015 and for 2016–2020) (UNDAF, 2015), UN Women is engaged in implementing programmes to achieve this outcome, along with other UN agencies and government representatives. UN Women also supported the government’s CEDAW reporting in 2015. In recent years, UN Women, as well as other UN agencies, has been advocating strengthening the Gender Policy and the Gender Equality Bill and also trying to push for GRB in the local planning process, such as for island development plans and atoll development plans.

The UNFPA and UN Women have also conducted a series of consultations and training programmes for government officers of various line ministries since 2008 in an effort to introduce GRB. For instance, a training programme on GRB was organised for government officers in May 2012. In the current UNDAF period, UN Women plans to continue with orientations and trainings and also support sectoral analysis starting in 2017.

While these initiatives have created some level of understanding among government officials, they have not led to substantial changes or actual implementation of GRB, partly due to a high turnover of staff, lack of high-level commitment as well as limited capacity in the ministries (UN Women, 2011).

Civil society: At present, no seem to be working on GRB in Maldives. While UN Women has been making efforts to engage CSOs, it has been a challenge because of the limited engagement of CSOs with GEWE work in general. GE is one of the areas with the smallest number of CSOs. The CSOs are also challenged by a high turnover of staff. And finally, since it is quite difficult to reach various islands in Maldives, most of them tend to limit their outreach to Malé (communication with CO, 2016).

4. Concluding comments

GRB work is at the inception stage in Maldives and many enabling factors and opportunities exist for initiating it. Even though Maldives attained democracy recently and is in the process of setting up new political systems, the Government of Maldives has stated its commitment to GE outcomes through various measures. This has included setting up the NWM, launching the National Policy for Gender Equality, including GE pledges in the government’s manifesto, and legislation and programmes to address VAW. Gender mainstreaming initiatives has been recently initiated through setting up and training of GFPs, which are strengthened by political and technical engagement within ministries. Further, Ministry of Gender and Family and the MoFT support GRB and have been responsive to UN Women’s recent efforts to initiate dialogue on GRB. Donors, mainly UNFPA and UN Women, are actively engaged in supporting GRB work.

For GRB work to gain traction in Maldives, there is a need for the political will to translate the commitment to GE into concrete measures to operationalise GRB. In 2016 it is hoped that the Government will address the challenges arising from the political climate and regain momentum on GE-related work, including GRB.

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14. Malaysia

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes¹ » National policies: Yes² » National Policy on Women
Budgetary information available publicly	
Aggregate budgets of ministries available on public platforms	Yes (Federal budgets and budget speeches are available in Bahasa Malay).
Programme-based budgets available on public platforms	No
Line item budgeting or performance-based budgeting	Performance-based budgeting
OBI score 2015 (OBI Category of Transparency)	46 (Limited: Insufficient)
GRB activities	
Specific mention of GRB in national plans	No
Year in which GRB was first mentioned in policy documents/directives	2003
Directives/policy guidelines for GRB	No
National plan/strategy for GRB work	In progress
Legislation for GRB	No
GRB is mentioned in budget call circulars	Yes (Treasury Call Circular)
Gender budget statement at national level	No
Engagement at subnational levels	Yes
Participatory GRB processes at the local level	Yes
Actors involved	
Main driver(s)/leaders	Ministry of Women, Family and Community Development
Gender focal points/cells set up in line ministries	Yes

¹Article 8, clause (1) provides that all persons are equal before the law and entitled to equal protection. Clause (2) states: "Except as expressly authorized by this Constitution, there shall be no discrimination against citizens on the ground of religion, race, descent, gender or place of birth in any law or appointment to any office or employment under a public authority...."

² 10th FYP (2010-15) includes WE goals

B. Summary of GRB-related work undertaken before 2010

(Based on country profile prepared by Vas Dev et al. (2009), available at <http://unisa.edu.au/Documents/EASS/HRI/gender-budgets/malaysia.pdf>.)

The Government of Malaysia has shown its commitment to GE through several measures, including integrating gender mainstreaming principles into its national policies, establishing mechanisms at the federal, state and local levels, and developing a Gender Information Data System (Vas Dev, Sharp, Elson and Costa, 2009). The government initiated a GRB pilot at the national level in 2003. It was led by the Ministry of Women, Family and Community Development (MoWFCD), with assistance provided by UNDP and participation of four sectors: education, health, human resources and rural development (Vas Dev et al., 2009). Even though, according to the MoWFCD (2005), the budgetary conditions required for implementation of the pilot were already in place in Malaysia, not much progress took place after the pilot (Vas Dev et al., 2009). Following the pilot, the activities of the Government were limited to organising a few workshops, developing two manuals and including a requirement for a gender analysis of budget statements in the Treasury Call Circulars in 2004, 2007 and 2009. NGOs were not directly involved in the pilot.

C. GRB work undertaken post-2010

In recent years, the Treasury Call Circular has continued to mention gender analysis of budgets. And even though the Tenth Plan made no specific reference to GRB, the 11th Malaysian Plan includes a requirement for sex-disaggregated data in the 3rd thrust area of the plan, which is an enabling factor for GRB. Besides these references, the progress of GRB at the national level seems to have been limited in recent years.

1. Institutional mechanisms

In 2013, the ADB provided support to the Government of Malaysia to include gender analysis in the outcome budgeting process. This support included working with the MoF and the MoWFCD towards:

- » Including a gender analysis in the Treasury Call Circular.
- » Developing a toolkit to be used as a reference by all ministries.
- » Gender analysis for select sectors.
- » Capacity building of the MoWFCD and select sectoral officials.
- » Advocacy work with sectors to help address barriers to integrating gender issues (ADB, 2013).

However, besides the requirement for gender analysis in the Treasury Call Circular, other activities seem to have been discontinued and no specific provisions for GRB seem to have been made within the outcome budget framework.

The Finance Minister announced the tabling of a “special gender budget” as part of the 2015 Budget; however, this special gender budget was not apparent in the 2015 budget speech.

At present, there are no consultative processes at the national level for deciding overall budget priorities, there are no guidelines specifying percentage allocations for GE measures and there is no tracking of expenditure for such measures. Even though the Treasury Call Circular encourages line ministries to undertake a “gender analysis budget approach”, there seem to be no specific templates or guidelines in place for doing so and there has been no enforcement of the “gender analysis requirement” mentioned in the Treasury Call Circular.

2. Key actors

(a) Women’s machinery

While the MoWFCD’s website does not mention GRB or gender mainstreaming in the strategies of the ministry, the ministry does intend to take some proactive steps in the future. A Gender Unit was established at the MoWFCD in September 2015. The unit is responsible for promoting gender mainstreaming across sectors. It plans to rejuvenate the GFPs at the MoFWCD as well as at other ministries (communication with government representative, 2016).

³Prepared by UN Women in 2013 based on responses from UN Women Country Offices.

(b) GRB at the subnational level: The Case of Penang

Despite the uncertain progress at the national level, one of the states, Penang, has taken the lead in institutionalising GRB processes at the local level, providing a good example of a local level GRB initiative. It is also unique in that it is, by design, a participatory process. GRB work started to pick up in Penang in 2012.⁴ This initiative was the result of a gender mainstreaming conference organised by 3Gs in 2010 which called for GRB to be introduced in Penang. Together 3Gs and KANITA made efforts in 2011 to engage with the government and to provide hands-on GRB training for policymakers and civil society in Penang. A GRB handbook was also developed supported by grants from UNDP and Japan-UNDP Partnership funds. In 2012 Penang became the first State in Malaysia to adopt GRB – and a unique form of GRB which included a gender responsive participatory budgeting (GRP) approach. This GRP pilot was parked under the Penang Women’s Development Corporation (PWDC), a state-funded agency established in late 2011 to promote GE and social justice in Penang. It began as a three-year pilot (2012–2014) as a partnership between the PWDC and the two municipal councils, with the latter committing financial support for this innovative project. Five intended outputs set the direction for the pilot (Aloyah, Patahiyah and Mainunah, 2015, p. 150):

1. An enabling and supportive environment within Penang Local Government for GRB implementation and institutionalisation.
2. Implementation of pilot community GRB projects.
3. A sex-disaggregated databank.
4. Development of GRB tools.
5. Increased public awareness and participation.

Along with capacity building programmes and setting up of institutional structures, the project included work with communities, particularly marginalised groups, to facilitate participatory budgeting. The PWDC and 3Gs⁵ also developed a range of resource material, including an e-zine, which provides information on GRB concepts including output indicators to measure the success of programmes (PWDC website). According to PWDC, “while the support of local governments to the gender-responsive allocations is relatively small in terms of the percentage share of their total budget, the impact is ‘impressive’ and the local authorities now understand and have the mechanisms in place to integrate gender concerns into their budgets” (PWDC website). Penang is the only State in Malaysia to have adopted GRB. GRP in Penang has continued to expand beyond the pilot to include work with other communities. For example, residents of low-cost flats have undertaken a GRP needs analyses of the planning of public spaces. In the two urban housing complexes where GRP has been undertaken, residents have taken up the management of cleaning contracts, resulting in a decidedly cleaner environment. Where the security contract was taken up by one of the housing schemes, a drop in the crime rate was reported, reflecting the community’s ownership of their everyday living concerns. Women have been empowered as they participate in the decision-making processes in the two residents’ associations; they have also received gainful employment through these contracts.

For the last two years (2014–15), the annual budget speeches of the two local councils have mentioned GRP as the guiding framework, reflecting their commitment to the process. Participatory processes include budget surveys that are conducted by the two local councils to understand the needs of the people; and budget dialogues which are held in one council with community representatives and NGOs.

Following the success of the pilot, GRP work in Penang expanded in 2015 to look into the gender needs vis-à-vis public spaces, including markets and parks, and other development projects. In order to learn from other countries, the PWDC organised visits of government officials to other countries where participatory planning and GRB have been successful, namely Kerala in India and West Java in Indonesia.

⁴It was mainly initiated in 2011 by Dr. Cecilia Ng, who was with both the (then) Good Governance and Gender Equality Society (3Gs, as Deputy President) and the Women’s Development Research Centre (KANITA, as Visiting Professor), Universiti Sains Malaysia.

⁵3Gs ended its operations around the same time and its work was taken up by PWDC.

In the coming three years (2016–18), the strategic plan as agreed to by the two local councils is to institutionalise GRPB in local government through its ongoing structures and mechanisms and to further develop the capacity of their officers in GRPB tools. At the same time the PWDC will be engaging with state government departments to help them integrate GRPB into their budget planning and implementation.

(c) Outside-government actors: Donors and CSOs

Various agencies such as JICA, UNDP and the ADB have supported gender mainstreaming initiatives during recent years. In 2013 the ADB supported some concrete measures such as the gender analysis requirement in the Treasury Call Circular, capacity building programmes and development of knowledge products mentioned earlier. In 2012 JICA and UNDP organised a course on gender and macro economic issues for 80 women’s organisations from the Asia-Pacific region. As for CSOs, women’s groups in Malaysia have been quite active in general. However, their engagement with GRB work seems limited.

3. Budgetary system

According to the Treasury Call Circulars of 2014 and 2015, the Malaysian government has moved to outcome-based budgeting, which creates potential for GRB work. Malaysia’s OBI was 39 in 2012 and its Transparency Score was 46 in 2015, which is below the average score and points to the limited budgetary information provided by the government to the public (IBP, 2015).

4. Concluding comments

GRB in Malaysia at the national level has involved incorporating a gender analysis into the Treasury Call Circulars, along with some knowledge and capacity development initiatives. The Government of Malaysia is also making a shift towards outcome budgeting which provides an opportunity for GRB work. However, as such, there has been little progress in GRB work and the measures introduced by the government have not led to any impact on the budgetary processes. One reason could be the lack of specific guidelines and templates for operationalising GRB, and the Treasury Call Circular guidelines being too general. In the near future, the MoWFCD’s recently set up Gender Unit that intends to promote gender mainstreaming and rejuvenate GFPs in line ministries. Along with the renewed interest of the MoWFCD, support from the MoF for operationalising GRB in the budgetary processes will be an essential requirement.

Penang provides a very special case study. While the work was initially donor supported, it wasn’t donor led and has been organic in its evolution. The support of local government has been crucial, and small-scale, focused initiatives with immediate and tangible outcomes led to people and government becoming interested in the GRPB process. Also, a state-funded entity, the PWDC, was formed to take ownership of the process, which has made GRPB sustainable. The expertise, interest and persistence of local leaders and government officials have been important contributing factors to this progress.

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15. Myanmar

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes¹ » National Strategic Plan for Advancement of Women 2013–2022
Budgetary information available publicly	
Aggregate budgets of ministries available in public domain	No
Programme-based budgets available in public domain	No
Line item budgeting or performance-based budgeting	Line item
OBI Score 2015 (OBI category of budget transparency)	2/100 (Scant: Insufficient)
GRB activities	
Mention of GRB in national plans	No
Year in which GRB was first mentioned in policy documents/directives	2013
National plan/strategy specifically for GRB work	No
Legislation for GRB	No
Directives/policy guidelines for GRB	No
GRB is mentioned in budget call circulars	No
Gender budget statement at national level	No
Engagement at subnational levels	No
Participatory GRB processes at the local level	No
Actors involved	
Main driver(s)/leaders	Not yet. Department of Social Welfare under the Ministry of Social Welfare and Relief and Resettlement, with support from UN Women, plans to lead GRB work (communication with CO, February 2016)
Gender focal points/cells set up in line ministries	No

¹Article 348 states, "Union shall not discriminate [sic] any citizen of the Republic of the Union of Myanmar, based on race, birth, religion, official position, status, culture, sex, and wealth."

B. Summary of GRB-related work undertaken before 2010

(Based on GRB profile by Costa and Sharp (2010), available at: <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/myanmar.pdf>.)

The Government of Myanmar has expressed its commitment to promoting GE through participating in regional engagements and its national policies. It is a signatory to the 2006 Tokyo Joint Ministerial Communiqué, which identifies GRB and gender analysis as tools to “enhance gender equality as well as to ensure strategic use of limited public resources” (Tokyo Joint Ministerial Communiqué, 2006, p. 4).

C. GRB work undertaken post-2010

In recent years, the Government has introduced several public finance reforms and launched a long-term Public Finance Management System Reform Strategy, undertaken public expenditure reviews, and emphasised health, education and other development goals when deciding budget priorities, thus creating an enabling environment for initiation of GRB. The Department of Social Welfare (DSW) was planning to initiate GRB specific activities in 2016.

1. Policy commitments

The Ministry of Social Welfare and Relief and Resettlement (MSWRR) has recently been working with other government agencies, civil society, academia and the international community to promote GE. Its National Strategic Plan for the Advancement of Women (NSPAW), launched in 2013, seeks to promote GE in 12 areas, including livelihoods, health, education and economy, and also mentions GRB as one of the success indicators under each of the 12 areas (JICA, 2013). The Myanmar National Committee for Women’s Affairs guides the management committee for the NSPAW. While the NSPAW seems to have introduced the concept of GRB into the national policy discourse, the policy commitment has yet to be translated into budgetary practices.

2. Actors

(a) Lead agency

The DSW is planning to initiate GRB work at the national level in 2016, with support from UN Women. While no specific activities had been organised by June 2016, the DSW was planning to organise a high-level orientation on GRB as a first step towards initiation of GRB work at the national level and to work with the Ministry of Planning and Finance to develop a policy for GRB. Since the DSW has limited experience in the area, they were seeking support from UN Women through all the stages of initiation and adoption of GRB by the government (communication with government representative, 2016).

(b) Outside-government actors

Several donors and CSOs are engaged in supporting GE initiatives in Myanmar and a few have taken steps to introduce GRB initiatives through specific projects and activities. A Gender Equality Network (GEN), comprising international and local NGOs, UN agencies and representatives of civil society, supports the government’s gender mainstreaming activities. Its main activities include networking, capacity building, advocacy and research work on GEWE.

UN Women will be supporting the DSW’s efforts to initiate GRB at the national level in 2016. Some other donor organisations are also ensuring gender mainstreaming in the large-scale projects they support. A multi-donor livelihood project, LIFT (Livelihood and Food Security Trust Fund), has also incorporated GRB principles. The objective of the project is to “conduct gender budgeting training for LIFT and partners, and coordinate with donors for gender budgeting and develop gender budgeting principles for LIFT” (LIFT, 2012). The United Nations Population Fund has funded a MSWRR project titled 'Programme to strengthen national capacity and institutional mechanisms to promote GE and advancement of women' (2012–2015).

3. Budgetary system

Budgets are not available on the website of the Budget Department of the MoF. According to the OBI 2012 carried out by IBP, Myanmar got a score of “0” (IBP, 2012). In recent years though, starting in 2011 with support from the World Bank, the Government of Myanmar has been focusing on strengthening its public finance management system and aligning its budgets to development priorities. It launched a long-term Public Finance Management System Reform Strategy in 2013, to be implemented in several stages, with initial stages focusing on putting systems in place, such as the Treasury Department, and improving transparency and audit processes. Later stages will involve introducing MTBF, including programme analyses, and aligning planning and budget processes (MoF, n.d.). Based on the 2008 Constitution, the Government has also set up subnational institutions to transition from a centralised to a decentralised system of government (World Bank, 2016).

4. Concluding comments

The Government’s policy commitment to GE and the focus on public finance management reforms are enabling starting points for GRB work in Myanmar. As the DSW of the MSWRR plans to initiate GRB work, this is a good time to develop a comprehensive roadmap or a strategy for GRB, one that is aligned with the budget reform process, in consultation with CSOs and technical support from donors.

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16. Nepal

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution of Nepal, 20721 » Included in National Development Plans; National periodic plan (2014–2016) mentions GE and WE goals.
Budgetary information available publicly	
Budget outlines of ministries available on public platforms	Yes
Programme-based budgets available on public platforms	Yes
Line item budgeting or performance-based budgeting	Performance-based budgeting
OBI Score 2015 (Category of OBI budget transparency)	24/100 (Minimal: Insufficient)
GRB activities	
Mention of GRB in national plans	Yes. All the National Development Plans, starting from the 10 th FYP, mention GRB as a tool for GE
Year in which GRB was first mentioned in policy documents/directives	2002
Legislation for GRB	No
National plan/strategy specifically for GRB work	Mentioned in national policies and plans. GRB Localisation Strategy 2016.
Directives/policy guidelines for GRB	Yes (Gender Responsive Budgeting Directives, 2069)
GRB is mentioned in budget call circulars	Yes. Separate chapter on GRB in budget preparation guidelines since 2010.
Gender budget statement at national level	Yes
Engagement at subnational levels	Yes. Directives issued by National Planning Commission (NPC), sectoral ministries and Ministry of Federal Affairs and Local Development to local government bodies.
Participatory GRB processes at the local level	Yes
Actors involved	
Main driver(s)/leaders	MoF (supported by NPC, MoFALD and sectoral ministries)
Line ministries undertaking GRB work	Yes
Gender focal points/cells set up in line ministries	Yes: GRBCs and GFPs

¹The preamble of the new constitution seeks to end gender-based discrimination through proportional and inclusive participation of women. The new constitution also allows for special provisions for socially and culturally disadvantaged women, and recognises women's right to lineage without gender-based discrimination. Provisions of the constitution also ensure proportional representation of women in all state organs and positive discrimination in education, employment and social security to create special opportunities for women.

B. Summary of GRB-related work undertaken before 2010

(Based on GRB country profile of Nepal prepared by Sharp et al (2009) available at <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/nepal.pdf> and input provided by donors.)

The evolution of GRB work in Nepal can be categorised into two phases (communication with CO, 2016). Phase 1, which started in the early 2000s and continued until 2006, included the following:

- » GRB work in Nepal gained momentum during the early 2000s, when budgetary reforms were introduced. These included modification of budget guidelines instructing select ministries to specify their programmes' impact on women and poverty reduction.
- » A year later, the UNIFEM and UNDP commissioned a research project on gender analysis of Nepal's budget. The study showed that in 2000/2001 budget allocations directly benefiting women represented a mere 0.4 percent and allocations indirectly benefiting women were about 13–14 per cent.
- » A GRB Committee (GRBC) was set up. Led by the MoF, it had the mandate to design a GRB system that could be applied both at the macroeconomic and sectoral levels, to scrutinise budget allocation and public expenditure from a gender perspective and to assess the impact of development policies on women and men. It also developed policy guidelines for GRB for all sectoral ministries and government bodies.

The second phase of evolution of GRB in Nepal started in 2007 and included the following milestones:

- » A formal GRB classification framework was introduced at the national level in 2007. This framework assigned the budget allocations of line ministries a value, on a scale of 0–100 points, according to the extent to which they fostered GE. The framework divided programmes into three categories: directly benefitting women, programmes indirectly benefitting women; and programmes that are gender neutral. The framework was based on five indicators that carried 20 points each (programmes could be scored between 1 to 20 for each criteria), adding upto a score out of 100.
- » GRB was integrated in the Budget Management Information System (BMIS).
- » Trainings were undertaken by the Government with support from UN Women.

C. GRB work undertaken post-2010

As part of Phase 2 of GRB work, the Nepalese government has made efforts to expand GRB processes at the sectoral and subnational levels. With proactive leadership from the MoF and support from the Ministry of Federal Affairs and Local Development (MoFALD), the NPC and sectoral ministries, reporting on gender responsiveness has been incorporated in several budget documents and data management systems. Various guidelines have also been issued and capacity building has been an ongoing activity.

1. Institutional mechanisms

The classification framework applied to budget allocations was introduced in 2007 has been continued and refined over the years and supported by guidelines. It has been integrated into budget management systems.

(a) GRB classification criteria

The current classification framework continues to be based on five criteria for assessing the gender responsiveness of programmes, namely: (a) women's participation in programme formulation and implementation; (b) benefit accruing to women; (c) capacity building of women; (d) contribution to women's employment or income generation; and (e) reduction in women's work load and qualitative improvement in time use.

Using the five criteria, all programme activities are required to be rated at the programme or sub-programme level rather than at the level of an individual line item (which was the practice until 2011). Each programme must be assessed against the indicators before the budget is approved. Every programme is given a score using the criteria (the equal distribution

of weight between the five criteria was changed over the years to varying aggregate scores for each criteria: refer to the checklist given at Annex 16.1). As per the present system, if the sum of the five scores is 50 or more, the programme is classified as directly gender responsive; if the sum is in the range 20–49, the programme is regarded as indirectly gender-responsive; and the remaining programmes with a score below 20 are classified as gender neutral.

Table 16.1: Criteria for evaluating gender responsiveness of the government budget

S. No.	Indicators	Points
1	Women's participation in formulation and implementation of programme	20
2	Women's capacity development	20
3	Women's share in benefit	20
4	support in employment and income generating for women	20
5	Quality reform in women's time-use and minimisation of their work-load	20
	Total	100

Note: This was the weightage used previously. The revised weightage is provided at Annex 16.1.

Five years after the classification system was implemented, a set of sub-classification criteria were developed. The classification criteria and sub-classification criteria are included in the MoF's budget preparation guidelines and are a mandatory part of applying for each ministry's budget formulation. The complete list of GRB classification and sub-classification criteria with subsequent scores are given at Annex 16.1. The programme/project classifications are then entered as a separate GRB report into the Line Ministry Budgetary Information System (LMBIS) by line ministries, as well as several other budget management systems with assistance from the technical consultant placed at the MoF. Along with training programmes and a handbook in Nepali language, software has also been developed to assist the programme divisions with the GRB classification process.

Between 2007/08 and 2014/15, the estimated share of budget that was directly gender responsive increased from 11.3 per cent to 22.27 per cent, while the indirectly responsive share increased from 33.2 per cent to 45 per cent. Some of this increase may have been "attributable to changes in the way particular programmes were scored by the responsible officials rather than changes in the programmes themselves" (UN Women, 2015, p. 38). In 2015–16, these budget shares were 22.27 per cent and 47.98 per cent respectively (Tamrakar, 2015).

The GRB classification system has been integrated into the mainstream budget processes at the stage of planning and budgeting, thus encouraging the line ministries to reflect on the gender responsiveness of their programmes and projects. The application of the GRB framework to the programme/project implementation and audit process is an area that could be further strengthened. The classification framework could be further refined so that it can be applied to large-scale infrastructure projects as well; currently, while community-based infrastructure and irrigation projects can be assessed using this framework, large-scale projects such as strategic roads, airport expansion and hydro plants usually fall in the neutral category. Further, while the framework is based on various aspects of GEWE, some of the current criteria and sub-criteria are difficult to quantify and may lead to arbitrary scoring by the programme/project staff of line ministries.

(b) Integration of GRB into the government budgeting system

Several budget and data management systems now include the GRB classification framework for tracking budget allocations. The MoF has revised its BMIS and the LMBIS to integrate GRB reporting. Similarly, the Financial Management Information System operated by the Financial Comptroller General Office, the Midterm Expenditure Framework, the Nepal Portfolio Performance Review as well as the MoF's Aid Management Information System (AMIS), set up to track development partners' (donors/development partners and INGOs) support to the Government of Nepal, also include the GRB reporting system, based on the classification criteria. For instance, as of August 2015 information on 520 projects was reported in the AMIS, of which 8 per cent were classified as directly gender responsive, 23 per cent as indirect, 22 per cent as neutral and 46 per cent were unmarked (communication with consultant, 2016).

(c) Introducing gender analysis into the BCCs and GRB guidelines

To support the incorporation of gender analysis into the different budget management systems, the MoF has integrated the GRB classification criteria into the BCC, which is issued by the NPC, and the budget preparation guidelines, which are issued by the MoF.

(d) Integration of GRB into the subnational budgetary processes

The MoFALD has been making efforts to introduce GRB at the local level. Training programmes have been organised since 2010 for the officials of local level government bodies, i.e. District Development Committees (DDC), municipalities and Village Development Committees. Phase II of the Local Governance and Community Development Programme (2013/14–2016/17) has incorporated GE as a cross-cutting issue and GRB as a tool to achieve it. The following mechanisms have been put in place to operationalise GRB at the local level (Khatiwada, 2014):

- » 'Local Body Gender Budget Audit Guidelines', issued in 2008, which were revised into 'Gender-Responsive and Social Inclusive Budget Formulation and Audit Guidelines' in 2012. As of 2016, however, these guidelines focused on gender analysis at organisational level rather than beneficiary-focused programmes. Efforts are being made by the MoF to strengthen GRB within beneficiary-oriented programmes.
- » The Nepalese government, supported by UN Women, have encouraged local bodies to allocate 10 per cent of their total funds to promote women's empowerment and have also supported establishment of Ending GBV funds at the local levels of government.

Table 16.2: Expenditure trend of 10 per cent of local bodies' budgets allocated for women

	DDCs	Municipalities	Village DCs
2011/12	12.8	7.7	9.13
2012/13	9.4	12.7	9.53
2013/14	9.5	10.2	9.63

- » 'Local Resource Mobilisation and Management Guidelines', issued in 2012. These guidelines were developed to provide guidance to local bodies on the use of resources available from the national government to address issues such as climate change, poverty, social inclusion and gender equality. Guidelines for use of the 10 per cent budget mandated for GEWE are included in these guidelines. These guidelines were developed by the MoFALD with support from several donor organisations, including the UK Department for International Development, the Governments of Denmark and Norway, USAID and the ADB.
- » The GRB Localisation Strategy 2016 was endorsed by the MoFALD. The local development officers and planning officers of the DDCs and the Executive Officers of municipalities in all 75 districts have been given orientation in the strategy and its application.

(e) GRB in post-disaster work

GRB is integrated into the Post-Disaster Need Assessment Policy 2015 and the Post-Disaster Recovery Framework 2016. In recent years special attention has been given to applying GRB tools to all recovery and reconstruction programmes, including setting up monitoring mechanisms to strengthen accountability (communication with CO, January 2016).

2. Key actors

(a) Lead agency

Since its inception, GRB work in Nepal has been led by the MoF. This has helped integration of GRB into the mainstream budgetary processes along with issuance of specific guidelines issued to line ministries to adopt GRB. The Division Chief of the Budget and Programme Division has been the coordinating point of the GRBC established in 2005. Members of the GRBC include representatives from the NPC, the Ministry of Women, Children and Social Welfare (MoWCSW), the

MoFALD, the Financial Comptroller General Office and the International Economic Cooperation Coordination Division as well as UN Women. Its terms of reference are given at Annex 16.2.

The MoF has also led knowledge development and capacity building for various government and non-government stakeholders with support from UN Women. As of February 2016, the MoF's plans for strengthening GRB work included outcome evaluation of GRB work in Nepal.

The MoFALD is the leading agency for localising GRB at the local level of government. The MoWCSW is a member of the GRBC led by the MoF and its responsibilities include advocacy, capacity development and monitoring of GRB across sectors, along with implementation of its own programmes that are specific to women's empowerment. Its limited influence in the budget preparation processes of sectoral ministries and its limited capacity have restrained its active engagement with GRB. It has focused on implementation of its own programmes rather than undertaking advocacy and training with line ministries for gender mainstreaming. While the role of the NWM in GRB work seems limited, in recent years the MoWCSW with support of UN women has designed processes for costing GE instruments that address VAW and has also considered setting up a centre of excellence on GRB (communication with CO, 2016).

(b) Line ministries

In recent years, the MoF has been making efforts to encourage the establishment of GRBCs in line ministries and local bodies to improve the quality of gender analysis in the sectoral planning and budgeting processes. As of January 2016, 22 ministries, 5 commissions and 6 other legislative bodies had established GRBCs. The GRBCs include officers from all the divisions of the ministry, led by the Joint Secretary of the Planning Division, and are mandated to influence the mainstream budgetary processes of the ministry. The GRBCs are different from the GFPs, which were set up a few years ago and focused on the organisational/human resource issues of the ministries with limited representation from different divisions and senior level officers (communication with CO, 2016). As of January 2016, the MoF had plans to focus on strengthening the functioning of the GRBCs and encouraging more ministries to set up such committees.

(c) Local governments

As discussed in 1.(d) above, several sets of guidelines and the GRB Localisation Strategy have been implemented to ensure integration of GRB in the subnational budgetary processes. The MoFALD has been leading the efforts to integrate GRB into the planning and budgeting processes at the local government level. GRBCs have also been set up in all the 75 DDCs and 217 municipalities to facilitate GRB (communication with consultant, February 2016). GRB initiatives at local levels have included specific allocations for women (10 per cent of local bodies' budgets) as well as mainstreaming across the entire spectrum of programmes (communication with CO, 2016).

(d) Outside-government actors

Donors: A wide range of donors have been supporting development work in Nepal and the GRB classification framework has also been integrated into the Aid Management Portal (AMP) to encourage development partners to report on the gender responsiveness of their programmes. The UNDP has conducted capacity building on the AMP and a UN Women consultant provides training on the GRB aspects.

Several donors, including the Governments of Denmark and Norway, USAID and the DFID have supported the MoFALD to develop guidelines for the use of resources by local bodies. UN Women has also provided input pertaining to GRB and has been supporting the MoF in a wide range of GRB initiatives, including capacity building programmes, development of guidelines and several other programmatic aspects through a consultant deputed at the MoF. Along with the European Commission (EC), UN Women and the International Training Centre of the International Labour Organisation have implemented the EC/UN Partnership on Gender Equality for Development and Peace programme. The overall aim of the programme is to ensure that GE and women's human rights are fully incorporated into the national development processes. UN Women and the EC together also undertook the project 'Integrating Gender-Responsive Budgeting to the Aid Effectiveness Agenda'.

The ADB has funded many large-scale projects in Nepal, including water and sanitation projects and, along with DFAT, Government of Australia, the ADB has supported a project on 'Gender-Responsive Decentralised Governance in Asia (Nepal, Cambodia, Indonesia), 2008–2012'. In 2014 it initiated a review of GRB work in Nepal. With support of the ADB,

the Ministry of Agriculture and Cooperatives, the Ministry of General Administration and the Ministry of Education have prepared gender strategies that focus on addressing constraints and creating new opportunities for women (ADB, 2010, p.7).

Civil society: Nepal historically has had an active civil society and women's rights movement and several local NGOs have been engaged in local-level planning processes. Sankalpa programme operated by Care Nepal, with support from the EU, has been working towards building capacity of local NGOs to engage with GRB in the planning and implementation processes in three districts of the western region. In recent years, UN Women has organised capacity building programmes for CSOs to encourage their engagement with GRB. The Government has also made efforts to organise pre-budget discussions with CSOs in recent years. Overall, however, and particularly at the national level, the engagement, knowledge and skill base of CSOs in the area of budget advocacy and GRB remains limited (communication with CO, 2016).

3. Budgetary system

The Nepalese government follows the guidelines of the IMF and OECD on management of public finances (communication with consultant, 2016). Also, in recent years several online systems have been introduced to improve the management of the budget processes. These include the BMIS, LMBMIS and the AMIS. However, Nepal's OBI score dropped from 44 to 24 on the transparency scale, which seems inconsistent with the level of budget information that seems to be available on online platforms.

4. Concluding comments

The GRB classification framework has been refined over the years to measure the gender responsiveness of programmes rather than arbitrarily assigning percentages to each programme, and the framework has been integrated into the mainstream planning and budgetary processes, including the various online budget management systems. The lead provided by the MoF, with support from the MoFALD and sectoral ministries, to expand and strengthen GRB efforts at the sectoral and subnational levels has enabled sustainable and evolving GRB processes. Some of the areas that require attention to further strengthen GRB work in Nepal are effective GRBCs at all levels, better availability of sex-disaggregated data, application of the GRB classification system during the implementation and audit stages of programmes, and improved capacity of line ministries and local bodies, supported by sector-specific gender analysis work. In future the MoF could consider engaging the MoWCSW to lead training, advocacy, supervision and monitoring work, and involving CSOs in the advocacy and monitoring processes.

Annex 16.1: GRB classification criteria and sub-classification criteria

S. N.	Major indicators and sub-indicators	Checklist for assessing the indicators and sub-indicators	Given score
1.0	Women's participation in planning and implementation		20
1.1	Provision of women's participation in program planning and budget formulation	If following is provisioned in planning and budgeting from ministerial to district levels	4
		» Excellent (Participation of women and gender focal person in decision making level at the ministry level and participation of 33% or above women representatives from stakeholders' group)	4
		» Good (Participation of women officer or gender focal person in decision-making level at the ministry level or participation of 20–33% women representatives from stakeholders' group)	3
		» Fair (Participation of women staff from non-decision-making level at the ministry level or participation of 5 to less than 20% women representatives from stakeholders' group)	2
1.2	Ensuring women's participation in implementation		12
1.2.1	Provision of women's participation in the implementation (at the project or district level)	Inclusion of women in staffing, management and coordination committees including decision-making positions	
		» Excellent (> 33%)	5
		» Good (20–<33%)	4
		» Fair (5–<20%)	3
1.2.2	Provision of stakeholders and women's participation in the implementation (users' committee and other committees)	Provision of stakeholders'/women's participation in the executive committees and other committees including major posts (president, general secretary, treasurer)	4
		» Excellent (>33 including decision-making posts and users' committee)	
		» Good (<33% in decision-making positions but >33% in users' committee)	3
		» Fair (10–<33 % in decision-making positions and users' committee)	2
1.2.3	Provision of compulsory presence of women	Provision of compulsory presence of women staff/member in project management or implementation meetings	3
1.3	Provision of women's participation in monitoring	Provision of women stakeholders or gender expert's participation in project monitoring	4
2.0	Capacity enhancement of women		20
2.1	Provision of capacity enhancement of women at the decision-making and implementation levels	Provision of capacity enhancement of women staff and members who are at the decision-making levels	4
		» At least one training on decision-making skills	2
		» Provision of refresher training	2
		» Targeting women from special groups in such training	2
2.2	Provision of participation of women staff and members in capacity-enhancement programs	If participation of women staff and member is provisioned in orientations, seminars, workshops, skill development programs and training in following manner	7

		<ul style="list-style-type: none"> » <i>Excellent</i> (>33%) » <i>Good</i> (20–<33%) » <i>Fair</i> (05–<20%) 	7 5 3
2.3	Gender-sensitive context and specific contents	Ensure gender sensitive in the contents of the training, workshops, orientations and skill development programs	7
		<ul style="list-style-type: none"> » <i>Gender-sensitive contents</i> » <i>Context-specific gender-sensitive delivery provision</i> 	4 3
3	<i>Ensure benefits and control of women over the program (including targeted programs)</i>		30
3.1	Ensuring benefits to women (target groups)	Provision of direct benefits to women from-project/program as per the following:	8
		<ul style="list-style-type: none"> » <i>Excellent</i> (> 50%) » <i>Good</i> (30–<50%) » <i>Fair</i> (05–<30%) 	8 6 4
3.2	Identification of gender gaps, women's special needs, and barriers and programs to address these gaps, barriers and needs.	Provision to identify gender gaps (lack of access to economic resources, e.g. lack of resources for health check-ups; lower educational levels, e.g. lack of awareness on health services; and barriers in mobility, e.g. travel to the health facilities for health check-ups) and to address them	6
		<ul style="list-style-type: none"> » <i>Excellent (if the programs address all the three barriers mentioned above)</i> » <i>Good (if the programs address only two barriers mentioned above)</i> » <i>Fair (if the programs address only one barrier mentioned above)</i> 	6 4 2
3.3	Provision of gender-friendly implementation mechanisms and workplace environment to ensure benefits to women	Besides women's participation as provisioned above in criteria (1) if following are provisioned:	7
		<ul style="list-style-type: none"> » Provision to review and make acts and regulations gender responsive (promoting gender equity and removing discriminatory laws) and to address gender-based violence at workplace (code of conduct, complaints hearing, women-friendly office layout) » Provision of the physical facilities to address the needs of women (separate toilet, breastfeeding room, workplace layout to address the women's special needs) » Provision of activities to increase gender-responsive service delivery (exposure visits, citizen charter, sensitisation trainings, etc.) 	3 2 2
3.4	Ensuring budget for programs to benefit women	Ensure the following:	2
		<ul style="list-style-type: none"> » Adequate budget allocated for programs promoting GE and equity » Provision of non-transferability of the amount allocated for GE and equity related activities 	1 1
3.5	Provision of the gender monitoring and impact evaluation systems to ensure benefits to women	Provision of gender-disaggregated information/data collection and recording system at all levels of project/ programs and in the impact evaluation	7
		<ul style="list-style-type: none"> » <i>Maintain sex-disaggregated data on benefits in the program</i> 	2

		<ul style="list-style-type: none"> » Provision for incorporating gender-disaggregated information in (the ministry and project Ds/programs) in the annual progress report by <ul style="list-style-type: none"> ▶ <i>Critical review of the provisions made under 1 to 3.2 points above addressed or not</i> ▶ <i>Review of the budget allocated for gender-specific program</i> 	1
		<ul style="list-style-type: none"> ▶ <i>Review of the budget allocated for gender-specific program</i> 	1
		» <i>Provision of next year's planning based on the review findings of this year's program and budget.</i>	1
		» <i>Provision of gender audit and impact evaluation of implemented program/projects</i>	2
4.0	Promoting employment and income generation for women		20
4.1	Provision of employment opportunities for women	Provision to guarantee employment for women in the jobs created by the current projects and program (reservation, employment priority, specifically for women in construction works, etc.)	8
		» <i>Excellent (>33%)</i>	8
		» <i>Good (20-<33%)</i>	6
		» <i>Fair (05-<20%)</i>	4
4.2	Create alternative opportunities for income generation or career development	Provisions to create alternative opportunities for women's employment and higher income or career development	7
4.3	Equal wage	Provision to ensure equal wage to men and women in the created job, e.g. construction works	5
5.0	Qualitative improvement of women's time use or reduce workload		10
5.1	Improvement in the working process and save time	Provision of new time-saving technology and working procedure in women's work with direct benefits to women (e.g. mobile bank, road, irrigation, out-of-school programs, mobile clinics, new women-friendly technology, etc.)	4
5.2	Long-term result-oriented efforts to change the traditional roles of women	» <i>Discussions of the importance of the non-paying jobs of women and their household role in text books/training material/communication material, etc.</i>	2
		» <i>Positive examples of work sharing by men/boys.</i>	2
		» <i>Provision for transformation in women's traditional labour role by the program/project</i>	2
Total			100
	GRB Rank Direct Gender Responsive » If score is = > 50, i.e. rated as direct gender responsive and give code of 1. Indirect Gender Responsive » If score is > 20 to < 50, i.e. rated as indirect gender responsive and give code of 2. Gender Neutral » If score is < 20, i.e. rated as direct gender responsive and give code of 3.		

Annex 16.2: Terms of reference of the GBRC

- 1) Provide suggestions to National Planning Commission and Ministry of Finance to prepare gender-responsive periodic and annual sectoral policy, programme and budget.
- 2) Suggest to improve existing budgetary system to promote GRB.
- 3) Regularly analyse impact on the women for GE from economic and national development policies.
- 4) Enhance capacity of GFP, staff of government, training institutes, advocates and other stakeholders on GRB.
- 5) Sensitise, advocate and publicise the GRB concept and approach.
- 6) Follow up and monitor sectoral public expenses from the gender aspects and publicise.
- 7) Coordinate with sectoral ministries and other institutions to make public expenses gender responsive.
- 8) Coordinate with development partners and donors for gender-responsive programme support and AE.
- 9) Coordinate with NGOs, civil societies and private sectors to promote gender responsiveness policy and programme.
- 10) Facilitate to conduct study on impact to the women from national economic policies, programme and budget.

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17. Pakistan

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	Constitution: Yes ¹ Policies: Various policies, including health, education and employment promote gender equality.
Budgetary information available on public platforms	
Aggregated budgets of ministries available on public platforms	Yes, budgets are placed on respective websites.
Programme-based budgets available on public platforms	Yes, programme-based budgets are placed on respective websites.
Line item budgeting or performance-based budgeting	MTBF is performance-based budgeting (a separate annual budget is prepared which is line item based.)
OBI Score 2015 (Category of OBI budget transparency)	46/100 (Limited: Insufficient)
GRB activities	
Mention of GRB in national plans	Yes (was mentioned in Poverty Reduction Strategy which ended in 2011).
Year in which GRB was first mentioned in policy documents/directives	Initiated in 2001.
Directives/policy guidelines for GRB	No (Guidelines on GRB tools developed in 2012, but not widely used)
Legislation for GRB	No
National plan/strategy, specifically for GRB work	No
GRB is mentioned in budget call circulars	Yes; BCC includes a requirement to report performance indicators in a sex-disaggregated manner in the Green Book. Green Book compiles the MTBF.
Gender budget statement at national level	Yes (inconsistently used in recent years)
Engagement at subnational levels	No (some gender mainstreaming initiatives by provincial governments)
Participatory GRB processes at the local level	No
Actors involved	
Main driver(s)/leaders	MoF
Gender focal points/cells set up in line ministries	No

¹Article 25 states: (1) All citizens are equal before law and are entitled to equal protection of law. (2) There shall be no discrimination on the basis of sex. (3) Nothing in this Article shall prevent the State from making any special provision for the protection of women and children.

B. Summary of GRB-related work undertaken before 2010

(Based on country profile prepared by Sharp et al (2010), available at: <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/pakistan.pdf> and government input.)

- » A GRB pilot, led by the government with support from international donors, began in 2005 “in a comprehensive way and was unique for its involvement of several tools of analysis [such as gender aware policy appraisals and an extensive time use survey], its connection with budgetary reforms and the resulting significant changes to the budget call circular” (Sharp, Elson and Costa, 2010, p.9). It was supported by technical advice provided by donors, consultants and international experts.
- » While the first cycle of the Poverty Reduction Strategy included GE components, in 2008 GRB work was specifically integrated into the second cycle of the 2008–2012 Strengthening Poverty Reduction Strategy Monitoring Project (PRSP) and housed within the MoF. The PRSP II reaffirmed the Government’s commitment to the goal of women’s empowerment in the social, political and economic domains of life, including the provision of primary and reproductive healthcare, elimination of the gaps in enrollment and retention rates in education, and gaps in labour force participation. The PRSP II also mentioned adoption of GRB.
- » The promotion of GRB through the PRSP was accompanied by the establishment of institutional arrangements as well as capacity and knowledge development.
- » A GB Statement was also introduced in 2006–07, to be filled in by select pilot ministries.

C. GRB work undertaken post-2010

The Government of Pakistan has continued to report sex-disaggregated data in the MTBF at the federal level which finds mention in the BCC. These provide good examples of GRB practices being sustained within the mainstream budgetary processes. In recent years, line ministries and provincial governments have also introduced programmes to promote women’s empowerment and GE goals, for example the Women’s Empowerment Package, which focuses on economic empowerment, political participation and elimination of VAW and is based on engagement of various sectors.

However, GRB work saw some institutional setbacks after the initial adoption of a range of innovative GRB tools. Despite the substantial and unique achievements of the GRB pilot and the traction gained through the GRB initiatives in the initial years, the progress of GRB work slowed after 2009. No major GRB initiatives were undertaken by the government, especially after 2012, and the GB Statement was not published after 2010–11. In 2016 the Government of Pakistan began to make efforts to revive GRB work. The Government undertook a GRB analysis as well as developed a phased and holistic roadmap for implementation of GRB in the coming years. The Finance Minister in his Budget Speech for 2016–17 also mentioned the Federal Government’s efforts to improve GRB.

1. Institutional mechanisms

As part of the initial years, several GRB tools were applied to the national budget, including a gender aware beneficiary assessment survey, gender aware policy analysis, gender analysis of the budget, including gender analysis in the BCC and the GB Statement. While some were undertaken only up until 2012, some others seem to have been revived by the government in 2015–16.

In recent years, the practice of reporting KPIs in the MTBF documents has been sustained by the line ministries. The MTBF documents are prepared by line ministries with a three-year perspective and are compiled by the MoF in the “Green Book”. They include reporting on the key performance indicators as well as budget estimates for programmes for three years. The format of the MTBF is given at Annex 17.1.

Eighteen line ministries have been reporting their KPIs in the MTBFs, in a sex-disaggregated manner where possible. An example from the Ministry of Education, taken from the Green Book, is given below:

The BCC also includes an instruction on reporting the sex-disaggregated KPIs in MTBF documents. The BCC’s instruction related to filling out one of the forms for the MTBF is as follows:

Table 17.1: Example of reporting in the Green Book (Ministry of Education)

Outputs	Selected Performance Indicators	Targets Achieved		Planned Targets		Forecast Targets	
		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
1. Development of institution for care, education, training and rehabilitation of persons with disabilities	Number of students in primary School for Special Children (Mentally Retarded Children) (Boys/Girls)	1564 (Male: 1054, Female: 510)		2402 (Male: 1526 Female: 876)	1343 (Male: 873 Female: 470)	1400 (Male: 900 Female: 500)	1043 (Male: 727 Female: 316)
2. Development of tourist facilities & establishment of tourists information centres	Hotel License issued	10	6	20	132	145	160
	Restaurant License issued	15	19	25	195	215	236
	Travel Agency License issued	45	75	52	528	581	839
	Tourist Guides License issued	10	14	10	380	418	460
	Hotel License renewed	45	93	62	97	107	117
	Restaurant License renewed	60	134	75	130	143	157

Note 2: Where possible, the Indicators/Measures and Targets should reflect gender. This can be done in two ways. Firstly, indicators relating to individuals can be disaggregated into male and female. For example, primary education being an output (service) of Ministry of Education can have two indicators/ measures namely; Number of male students enrolled and Number of female students enrolled. These two can be assigned different targets. Secondly, indicators relating to gender-relevant issues can be included, such as number of deliveries attended by skilled personnel. (Finance Division, 2016, p. 31).

(a) GB Statement

Following the government's recent efforts to revive GRB, a GB Statement is to be included in Chapter 10 of the Budget in Brief 2016–18.

(b) GRB analysis

With technical and financial support from the European Union (EU), the government recently carried out a gender budget analysis of the federal budget for 2015–16. This analysis included categorisation of the 'cost centres', or expenditures into 'women specific', men specific and 'gender blind' expenditures. While this is a useful starting point for the revival of GRB, the Government should consider a more in-depth sector-based GRB analysis, engage with help from women's research centres in this process.

(c) GRB roadmap

Under the project supported by the EU, along with gender analysis, a detailed roadmap was also developed for future implementation of GRB at the federal and at provincial levels. The phased roadmap includes setting up a GBC in the MoF, introducing a range of GRB tools and training different stakeholders, including civil society, as well as considering gender in the planning and monitoring processes.

2. Actors

(a) The driving agency

The MoF has been the leading Government agency of GRB work at the federal level in Pakistan. Even though the GB Statement was discontinued after 2012, the MoF has continued to include the requirement of reporting sex-disaggregated data in the BCC.

However, besides the leadership of the MoF, there seems to be limited engagement in GRB by the NWM and the Planning Commission. The Ministry of Women was devolved to the provinces in 2011. The Ministry of Human Rights currently holds the portfolio of women's development at the federal level and does not seem engaged with GRB work.

(b) Role of MPs

While MPs have not contributed to promoting GRB work, in recent years efforts seem to have been made to engage them with support from donors. The Pakistan Institute of Parliamentary Services and the EU's IP3 project organised a series of workshops with the Women's Caucus on GRB in 2015. The second round of the workshops was to take place in 2016 (communication with government representative, 2016).

(c) GRB-related initiatives of the provinces

Provincial governments have endorsed the GE frameworks supported by UN Women (communication with CO, 2015) and have been undertaking several initiatives to promote GE, which are not recorded under the umbrella of GRB. A good example is Punjab province which launched the Punjab Women Empowerment Package (PWEP) in 2012. The PWEP promotes women's empowerment through various sectors, including poverty reduction, employment, business support, access to land ownership, health and ending VAW. It assigns responsibility to the relevant departments, including the labour, health and police departments. Punjab province has also invested considerably in a centre for elimination of VAW.

(d) GRB-related work of line ministries

"Vision 2025" – the national planning document – mentions women's advancement and commits to improving women's participation in the labour force to 45 percent by 2025. Several line ministries are specifically providing services for women, e.g. health centres provided by the National Health Regulations Division, girls' schools under the Capital Administration and Development Division and Federally Administered Tribal Areas Secretariat, and to a large extent the Benazir Income Support Programme. These line ministries are practicing gender mainstreaming as part of their regular budgeting process (communication with donor, 2015). About 18 line ministries are also reporting their KPIs in a sex-disaggregated manner in the Green Book.

(e) Outside-government actors: Donors and CSOs

In recent years, UN Women has been working directly with several line ministries to support gender analysis in the MTBF documents. UN Women's implementing partner, Home Net Pakistan, conducted a gender analysis of the Punjab budget in 2010 and 2012 and analysed the federal and provincial (Sindh and Punjab) budgets in 2014. As a result of their advocacy work with parliamentarians and government staff on the budget analysis findings, the Government of Punjab allocated PKR 75 million for the skills enhancement of home-based workers (informal workers) in three districts of Punjab in 2014 (communication with CO, 2015). Even though UN Women's work was temporarily suspended in 2015, its plans for 2017 include special attention to GRB-related activities.

The EU supported the training of the Women's Caucus on GRB in 2016 and also provided support to the government to undertake its gender budget analysis for the 2015–16 financial year.

3. Budgetary system

Pakistan received an OBI score of 58 in 2012 and 46 on the Transparency Scale in 2015, which are both above the world averages, even though the survey noted that the process did not provide room to have "an informed budget debate". Despite this, the survey also noted that Pakistan was one of the seven countries whose budget transparency improved considerably from 2010 to 2012 (IBP, 2012). The institutionalisation of the performance-based MTBF has also enabled opportunities for GRB work, and the reporting of KPIs in a sex-disaggregated manner by several line ministries illustrate this fact. It must be noted, though, that the MTBF is prepared along with the annual budget and the latter is not performance based.

4. Concluding comments

While the GRB pilot and the years following it saw the application of several in-depth and nuanced tools of gender budget analysis, the momentum was lost over the following years, which raises questions about sustainability once the initial support is withdrawn by donors.

At the same time, the gender analysis requirement in the BCC has been sustained over the years and sex-disaggregated reporting of the KPI in the MTBF by line ministries has also continued. Further, in 2016 the government has taken significant steps, with the help of local consultants, to revive GRB through gender analysis work and development of a road map for the coming years.

With the revival of GRB in 2015/16, the MoF should also consider engaging the NWM (the Ministry of Human Rights and the National Women's Commission) and the Planning Commission in the process.

Annex 17.1: Format of the Green Book

Name of The Ministry/Entity:

Principal Accounting Officer:

Executive Authority:

1. Goal:

2. Budget Details:

Rs.'000

Outputs	Actuals		Budget		Forecasts	
	2013–14	2014–15	2015–16	2016–17	2017–18	2018–19
Output 1	xx	xx	xx	xx	xx	xx
Output 2	xx	xx	xx	xx	xx	xx
Total	xx	xx	xx	xx	xx	xx

Demand	Demand No.	Shown in the Demand of:	Budget 2016–17
1			
2			
Total			

Inputs – Object Classification	Actuals		Budget		Forecasts	
	2013–14	2014–15	2015–16	2016–17	2017–18	2018–19
A01 Employee Related Expenses	xx	xx	xx	xx	xx	xx
A02 ..	xx	xx	xx	xx	xx	xx
Total	xx	xx	xx	xx	xx	xx

3. Organisational Structure:

Attached Departments:

- 1.
- 2.

Regulatory Authorities/Autonomous Organisations/State-Owned Enterprises:

- 1.
- 2.

4. **Policy Document:** Name of the Document and web link (<http://www>)

5. **Medium-Term Outcome(s):**

1. Name of the outcome, and brief description
- 2.

6. **Outputs:**

Output 1:

- » Brief rationale of the output
- » Future policy priorities
- » Office responsible

Output 2:

- » Brief rationale of the output
- » Future policy priorities
- » Office responsible

7. Performance Details

Outputs	Selected Performance Indicators	Targets Achieved		Planned Targets		Forecast Targets	
		2013–14	2014–15	2015–16	2016–17	2017–18	2018–19
Output 1	1						
Output 2	2						

8. Personnel Plan

Number of Filled/To be Filled Posts	Actual Filled		Planned to be Filled		Forecast	
	2013–14	2014–15	2015–16	2016–17	2017–18	2018–19
Grade 20 and above						
Grade 16–19						
Grade 1–15						
Total Number of Posts (Regular)-A	xx	xx	xx	xx	xx	xx
Total Number of Project and Contractual Employees – B	xx	xx	xx	xx	xx	xx
Total Number of Employees (A+B)	xx	xx	xx	xx	xx	Xx
<i>Of which: Female Employees</i>	xx	xx	xx	xx	xx	xx

9. Strategic Initiatives (selected key projects)

Output and Related Selected Projects	Estimated Total Cost	Completion Date	Expenditure up to June 2015	Budget		Major Milestone to be achieved in 2016–17	Forecast	
1								
2								

Signed By PAO:

Name & Designation: _____

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18. Papua New Guinea

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes¹ » NSDP commits to GE outcomes. » National Policy on Gender Equality.
Budgetary information available publicly	
Budget outlines (aggregate budgets) of individual ministries available on public platforms	Yes
Programme-based budgets available on public platforms	No
Line item budgeting or performance-based budgeting	Line item
OBI Score 2015 (OBI Category of budget transparency)	55/100 (Limited: Insufficient)
GRB activities	
Mention of GRB in national plans	Yes
Year in which GRB was first mentioned in policy documents/directives	Initial interest expressed in 2009; until 2016 there was no comprehensive GRB initiative.
Legislation for GRB	No
National plan/strategy specifically for GRB	No
Directives/policy guidelines for GRB	No
GRB is mentioned in budget call circulars	No
Gender budget statement at national level	No
Engagement at subnational levels	No
GRB processes at the local level	No
Actors involved	
Main driver(s)/leaders	So far, Members of Parliament and individual champions have advocated for GE issues, especially VAW.
Gender focal points/cells set up in line ministries	Yes

¹Section 55 states: "(1) Subject to this Constitution, all citizens have the same rights, privileges, obligations and duties irrespective of race, tribe, place of origin, political opinion, colour, creed, religion or sex. (2) Subsection (1) does not prevent the making of laws for the special benefit, welfare, protection or advancement of females, children and young persons, members of underprivileged or less advanced groups or residents of less advanced areas."

B. Summary of GRB-related work undertaken before 2010

(Based on GRB profile prepared by Costa and Sharp (2010) available at: <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/pic.pdf>.)

- » GRB work in Papua New Guinea (PNG) started in a limited way in 2009, with UNIFEM* supporting a project to ensure that gender issues were part of the aid effectiveness agenda.
- » The project was followed by UNIFEM engaging with the Government and civil society stakeholders to support training and development of GRB guidelines. While UNIFEM was successful in getting government support, its activities did not lead to any concrete changes in the budgetary processes.

Some international donors have supported public finance reforms in PNG, but there has been limited progress on GRB work. Researchers have argued that there is lack of capacity to undertake GRB initiatives amongst the government and NGOs that undertake advocacy on gender issues.

C. GRB work undertaken post-2010

In recent years, the Government of PNG has launched national policies and has set up institutional mechanisms that could be enabling platforms for initiating GRB work. Even though the Government has not introduced any GRB measures or guidelines, several line ministries have undertaken innovative initiatives to promote GE. There has also been a concerted inter-sectoral focus on ending VAW.

1. Policy commitments to gender equality

In 2011 the PNG government launched the 2011–2015 National Policy for Women and GE, which formed the basis of the Office for the Development of Women's² overall mandate. One of the goals of the policy was establishing a sex-disaggregated data management system by 2012. However, the new policy did not mention gender mainstreaming (Braun, 2012). On the other hand, the Medium-Term Development Plan (MTDP) 2011–2015, the principle guiding document for budgets and programmes, does mention gender mainstreaming and gender responsive planning and budgeting under the cross-cutting theme of gender. It lists specific performance indicators for women's skills training, training of officers to respond to GBV and establishment of safe houses; however, it does not provide steps for GRB, neither does it provide for any budget-related commitments (Department of National Planning and Monitoring, 2010).

2. Budgetary system

PNG's score in the OBI 2012 was 56 out of 100 and 55 on the transparency scale in 2015, which is a little higher than the average score for the 100 countries surveyed (IBP, 2015). While donors have supported public finance reforms in the past, there have not been any tangible public finance reforms in recent years. In 2015 the Department for National Planning and Monitoring reviewed its Monitoring and Evaluation Strategy, but the outcomes of the review were not made public (communication with CO, 2016).

3. Key actors

(a) Gender mainstreaming initiatives of line ministries

While there are no guidelines on GRB, a few line ministries have undertaken measures towards mainstreaming gender issues in their specific sectors.

²The Office for Development of Women is housed within the Ministry of Community Development.

* Now UN Women

- » The National AIDS Council Secretariat’s staff received training to improve their understanding of gender issues and GRB processes (Department for Community Development, 2014).
- » The National Capital District Commission, with support from UN Women, jointly managed a “Safer Cities Project” which includes gender mainstreaming work across sectors.
- » The National Department of Education conducted a gender audit in 2014 to inform the review of its Gender Policy 2011–2014.
- » In 2016 the Department of Community Development was considering developing indicators to assess the gender impacts of public sector reforms and initiating a programme to build capacity of government departments, women’s organisations and gender equity advocacy groups in civil society to participate in the national planning and budgeting processes (communication with CO, 2015).

Box 18.1: Mainstreaming of measures to address violence against women

The Government has given special attention to addressing VAW. It has put in place several policy and legislative measures to address VAW in PNG and several agencies, across sectors, seem to be actively engaged in the process.

1. The National Medium-Term Development Plan 2011–2015, the National Policy on Women and Gender Equality 2011–2015, the National Health Strategy 2011–2020 and HIV/AIDS Strategy 2011–2014 – all include measures to address GBV. GBV education has been officially included within the national education curriculum of secondary schools.
2. Eleven Family and Sexual Violence Units have been set up across the country within the police force; and a Family and Sexual Offences Unit has been established in the Public Prosecutors Office in the nation’s capital, as a pilot programme which will gradually be rolled out to other centres countrywide, aimed at adequately prosecuting and lawfully punishing perpetrators of VAW and girls.
3. The National GBV Strategy is being implemented in eight provinces and the budgeting process has been initiated for the establishment of Family Sexual Violence Secretariats at provincial level (communication with CO, 2015).
4. The Department of Personnel Management has adopted a Gender Equality and Social Inclusion (GESI) Policy, with an emphasis on addressing GBV in public service.

Through 2015 the GFPs set up in the line ministries became increasingly well-funded through the Government’s GESI Programme. The GESI programme aims to assist various ministries to promote GE goals, with a specific focus on training of civil servants. Over the years, it has significantly contributed to the achievement of the government’s GE goals and has been widely acknowledged as a proactive initiative (communication with CO, 2016). Even though, up until January 2016, there was no evidence of GRB as a result of the GESI programme, the latter seems to have potential to provide a platform for enabling GRB.

(b) Multi-stakeholder networks

The Government has established several multi-stakeholder networks. While they face challenges in terms of commitment and participation, they can be potentially helpful entry points for promoting GRB.

For instance, in 2009 the government, the UN and other development partners established a high-level group called the “Government of Papua New Guinea – Development Partners Forum on Gender” coordinated by UN Women. The purpose of this group was to strengthen GE in PNG and to implement the Paris Principles for Aid Effectiveness. It was through this Gender Forum that the GBV National Strategy, an initiative funded by the DFAT, Government of Australia was founded. However, as of February 2016, the GBV National Strategy had not been launched by the Department of Community Development.

The CEDAW Core Committee and a CEDAW Reference Group, comprising representatives from various ministries, were also set up in 2015. The CEDAW Core Committee is responsible for directing work on the implementation of the concluding observations and PNG’s reporting process and the CEDAW Reference Group’s role is to oversee and coordinate data collection by key government agencies. However, up to mid-2015, the CEDAW Committee and CEDAW Reference Group had not been operational. As of February 2016 there had been no further work on the CEDAW report despite lobbying efforts by donors (communication with CO, 2016).

(c) Members of Parliament

Members of Parliament advocated strongly for eliminating VAW and is a partner in UN Women's Safe Cities Programme, can be considered to be a key driver for advocating for GE goals (communication with CO, 2016). However, still the engagement of MPs remains limited.

(d) Outside-government actors

Donors: Many international donors seem to be actively engaged in gender and development, and particularly gender mainstreaming initiatives, in PNG and are members of the Gender Forum established by the government. This has also raised the issue of ownership by the Government (Braun, 2012). The Government of Australia is the largest donor to PNG. It was reported in 2011 that Australia's contributions represented 78.5 per cent of total ODA. In 2014 it was announced that the Australian government, with the PNG government, will be implementing a five-year plan to promote GE in PNG. The plan was to focus on creating leadership and economic opportunities for women and effectively reducing GBV. During 2011 Australia also funded and facilitated the development of an education chapter for Papua New Guinea's first ever "Country Gender Assessment", which resulted in gender related education issues receiving more attention from the Government (Aus AID, 2012).

Civil society: Several CSOs are engaged in lobbying the Government on gender mainstreaming in PNG. The body responsible for all women's organisations and groups in PNG is the National Council of Women (NCW). The NCW is an umbrella organisation established by an Act of Parliament and is responsible for coordinating with all the women's organisations and groups in PNG. The NCW was established mainly as a women's network to represent women of PNG. The NCW has been vocal in supporting the bill for reservation of seats for women in the parliament. The council has also been vocal on various other issues concerning women's empowerment. The Government's Family and Sexual Violence Action Committee also works closely with CSOs to lobby for gender mainstreaming (communication with CO, 2015). In the Autonomous Region of Bougainville the Bougainville Women's Federation is active in promoting GE and acts as a liaison between civil society, development partners and the Government.

4. Concluding comments

At the policy level, the Government has stated its commitment to promoting GE and there is some recognition of the importance of GRB as well, for instance in the MTDP. Line ministries have undertaken some initiatives to promote GE in their sectors and there has been some gender mainstreaming work, especially through the GESI programme which has attained significant traction in promoting GE in the public service. There has also been significant progress in the area of GBV. For instance, the Consultative and Implementing Monitoring Committee set up by the Department of National Planning, amongst other social initiatives, coordinates the Family Sexual Action Violence Committee, one of the country's most proactive responses on gender equality and ending VAW (communication with CO, March 2016). CSOs have also played a significant role in these activities in PNG. Another recent gain has been the active engagement of the media, which has increasingly taken a role in supporting gender equality and addressing GBV.

However, operationalising GRB across sectors, and across sectoral ministries, through specific guidelines and mechanisms has to date not been a priority at the national level and calls by various individuals to promote GRB from both in and out of government have not been followed up (Department for Community Development, 2014). As such, due to capacity issues in ministries, there seems to be reliance on donors to implement GE programmes (communication with CO, 2016).

Apart from the GESI policy, where government commitment has gone into promoting GE in the public service, there is no GRB structure in place at the national level to mainstream gender into the national budget. Political will and leadership of key Government departments such as the Department of National Planning, Department of Treasury and the Department of Community Development will be needed to ensure GRB is operationalised at the national and subnational levels. An active network of CSOs exists in PNG and several are engaged in advocating for gender mainstreaming, which can potentially be leveraged to initiate and strengthen GRB.

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19. Philippines

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution :Yes¹ » Philippine Plan for Gender Responsive Development (1995–2025), » Gender mainstreaming strategy as reflected in the General Provision on GAD of the General Appropriations Act (GAA) or the GAD Budget Policy (starting 1995) » Magna Carta of Women (MCW) » Women’s Empowerment, Development and Gender Equality (EDGE) Plan 2013–2016.
Budgetary information available on public platforms	
Budget outlines of ministries available on public platforms	Yes
Programme-based budgets available on public platforms	Yes
Line item budgeting or performance-based budgeting	Performance-based budgeting
OBI Score 2015 (OBI Category of Budget Transparency)	64/100 (Substantial: Sufficient)
GRB activities	
Mention of GRB in national plans	Yes
Year in which GRB was first mentioned in policy documents/directives	1991
Legislation for GRB	Yes
National strategy/plan specifically for GRB	Yes (Gender Mainstreaming Strategy)
Directives/policy guidelines for GRB	Yes
GRB is mentioned in budget call circulars	Yes
Gender budget statement at national level	No
Engagement at subnational levels	Yes
Participatory GRB processes at the local level	Yes
Actors involved	
Main driver(s)/leaders	Philippine Commission on Women (PCW)
Gender focal points/cells set up in line ministries	Yes: Gender and Development Focal Point System

¹Article. II, Sec. 14 states: “The State recognises the role of women in nation-building, and shall ensure the fundamental equality before the law of women and men.”

B. Summary of GRB-related work undertaken before 2010

(Based on country profile prepared by Sharp et al (2011), available at: <http://unisa.edu.au/Documents/EASS/HRI/gender-budgets/philippines.pdf> and input from government representatives)

The Republic Act (RA) No. 7192, or the “Women in Development and Nation-Building Act”, ensures that a certain percentage of official development assistance is allocated for gender concerns. It was also the starting point of what is now known as the Gender and Development (GAD) Budget Policy, which was initiated in the 1995 General Appropriations Act. The Act mandated that all government departments, bureaus, offices and agencies set aside at least 5 percent of their total budget appropriations on GAD. A Joint Memorandum Circular issued in 1994 by the National Economic and Development Authority (NEDA), Department of Budget and Management (DBM) and the Philippine Commission on Women (PCW), formerly the National Commission on the Role of Filipino Women (NCRFW), has served as a policy framework for the integration of GAD into the development of programmes, activities and projects that promote gender-responsive governance and women’s economic empowerment (Illo, 2010). In 1998 local governments were likewise required to allocate 5 per cent of their total budgets for the promotion of GAD. Later GAD budget guidelines were also incorporated into the MCW (RA9710)² which was signed into law in 2009.

The GAD budget was a significant measure with a large-scale impact on funding for women-specific programmes. The ultimate objective of the 5 per cent allocation was to mainstream GAD in the remaining 95 per cent of the budget (Sharp, Elson, Costa and Vas Dev, 2011). At the same time, GRB advocates such as Debbie Budlender have pointed out the barriers in the implementation of the GAD budget policy. In the initial years, most of the GAD budget was spent on women-specific programmes responding to practical needs and the smallest amounts were spent on mainstreaming (Sharp et al, 2011). Another barrier has been a limited understanding of gender issues.

Even though in recent years the attention of the PCW and gender activists has shifted to the remaining 95 per cent of the budget (Sharp et al, 2011), most agencies continue to focus on the 5 per cent GAD budget and the understanding of gender mainstreaming principles amongst government officers continues to be a limitation.

C. GRB work undertaken post-2010

In recent years, the Government has introduced several directives and tools to implement and refine GRB. A unique feature of GRB in the Philippines is implementation of gender audits as part of the mainstream audit processes, accompanied by strict measures for non-compliance. While efforts have been made to encourage agencies to analyse their main budgets from a gender perspective, limiting GRB activities to 5 per cent GAD budgets seems to have continued to a large extent amongst government agencies.

1. Policy commitments

GRB initiatives in the Philippines are guided by GAD planning and budgeting policies that require agencies to consider the relevant provisions of the MCW, the MDGs and, where possible, their proposals in the Women’s EDGE Plan (communication with Government representative, 2016).

With regards to an overall policy framework, the Philippines is also in the midst of implementing its Plan for Gender-Responsive Development (PPGD) 1995–2025. The plan, directed at all government agencies at the national, regional and local levels, aims to: 1) take appropriate actions to ensure that policies, programmes, projects and strategies that are outlined in PPGD are implemented and 2) institutionalise GAD efforts by incorporating gender concerns into the formulation, assessment and updating of annual plans and medium- and long-term development plans of agencies. So far, the PPGD has been implemented in time slices to align with the administration’s term and with the Medium-Term Philippine Development Plan. The following time slices of the PPGD have been in place:

²The MCW is a comprehensive women’s human rights law that seeks to eliminate discrimination through the recognition, protection, fulfilment and promotion of the rights of Filipino women, especially those belonging in the marginalised sectors of the society. It conveys a framework of rights for women based directly on international law. For more information on Magna Carta of Women, see PCW (n.d.).

- a) Framework Plan for Women (extended: 2001–2004, 2005–2010)
- b) Women’s EDGE Plan 2013–2016.

2. Institutional mechanisms

(a) Joint Circular 2012

In 2012 the PCW-NEDA-DBM Joint Circular 2012-01 was issued in view of the provision in the MCW Implementing Rules and Regulations which states: “a. The PCW, DBM, NEDA, and Department of Interior and Local Government (DILG) shall enhance and update existing guidelines and tools on the development, implementation, and monitoring of GAD plans and programs and utilisation of the GAD budget by NGAs, LGUs, and other government instrumentalities”. The Joint Circular likewise clarified that GAD planning shall be integrated in the regular activities of the agencies, the cost of implementation of which shall be at least 5 percent of their total agency budget appropriations. It requires agencies to ensure that the following essential elements of GAD planning and budgeting are in place and to prioritise their establishment, if they are not yet available, since these “enable agencies to more effectively plan and implement their sectoral programs on GAD”:

- a) Creation/strengthening of the GAD Focal Point system
- b) Capability building on GAD
- c) Gender audit
- d) Institutionalising a GAD database/sex-disaggregated data (PCW, NEDA and DBM, 2012, pp. 3–4).

(b) Annual memorandum

The PCW issues an annual memorandum to remind agencies to prepare their annual GAD plan and GAD accomplishment report. The annual memoranda serve to reinforce the implementation of the Joint Circular 2012-01, or introduce innovations like the online submission, review and endorsement of agency GAD plans and GAD accomplishment reports (e.g. through the GMMS).

(c) Linkages between GAD plans and budgets and mainstream planning processes

To facilitate the sustainability, efficiency and effectiveness of GAD efforts, GAD objectives, programmes, activities and projects are anchored on the agency’s Major Final Outputs, which are formulated under the country’s performance-informed budget. GAD activities are planned through the development of at least a three-year GAD agenda. The GAD agenda is derived from the following:

- » A review of national GAD-related policies and plans.
- » Results of gender analysis using sex-disaggregated data or information from major programmes or services of the agency and gender gaps or issues faced by their women and men employees.
- » Analysis of programmes, projects and evaluation findings in terms of the benefits to target beneficiaries.
- » A review of the agency’s GAD funds audit and previous year’s GAD plans and budgets and GAD annual reports to bring out the remaining issues that have not been addressed in earlier GAD plans and budgets.

The above steps are also listed in the 2012-01 Joint Circular.

Costing and allocation schemes for the GAD budget could be any or a combination of the following as provided in the Joint Circular 2012-01:

- » a separate GAD fund to support GAD-focused programmes, activities and projects;
- » a fund to support integrating gender perspectives into major programmes and projects (gender mainstreaming);³ and
- » a counterpart fund to support gender-responsive ODA-funded projects.

³Targeting major programmes is one way to implement gender mainstreaming, especially in large agencies or in agencies handling infrastructure, where it is difficult to attend to the entire 95 per cent within the year that the budget is formulated (comments from an academic from the Philippines, 2015).

GAD programmes and projects (PAPs) developed and implemented by government agencies can be “organisation-focused” or “client-focused”.

(d) Organisation-focused GAD PAPs

Organisation-focused GAD PAPs build the organisational capacity for gender mainstreaming and for implementing GEWE mandates. Essential elements of GAD planning and budgeting include strengthening the focal point system, capacity development of the staff, setting up a GAD database and conducting a gender audit. These are some of the organisation-focused GAD PAPs that agencies may undertake to build and strengthen their organisational capacity. Organisation-focused GAD PAPs also seek to address the gap in knowledge, skills and attitudes of key personnel on gender mainstreaming as well as to respond to the gender issues of employees in the workplace, subject to the mandate of the organisation.

(e) Client-focused GAD PAPs

Client-focused GAD PAPs are activities developed to respond to the practical and strategic needs the clientele/beneficiaries of the PAPs from a gender perspective. These PAPs are regular programmes and projects that have been linked or attributed to the GAD budget through the application of the Harmonised Gender and Development Guidelines (HGDD) assessment tool. The Joint Circular 2012-01 provides how much of the programme or project budget can be attributed or linked to GAD depending on the results of the HGDD assessment. Depending on the assessment results or HGDD score, a programme or project can be deemed promising gender prospects, gender-sensitive, gender-responsive or fully gender-responsive. See Table 1 for the percentage of allocations for the GAD budget according to the HGDD.

Table 19.1: Percentage of allocations for the GAD budget according to the HGDD

Below 4.0	GAD is invisible.	0% or no amount of the programme budget for the year may be attributed to the GAD budget.
4.0–7.9	Promising GAD prospects (conditional pass)	25% of the programme budget for the year may be attributed to the GAD budget.
8–14.9	Gender sensitive	50% of the programme budget for the year may be attributed to the GAD budget.
15–19.9	Gender responsive	75% of the programme budget for the year may be attributed to the GAD budget.
20.0	Fully gender responsive	100% of the programme budget for the year may be attributed to the GAD budget.

(f) The HGDD tool

The HGDD introduced in the new GAD guidelines, reflect the evolution of the assistance framework from Women in Development (WID) to GAD and the current focus on women’s rights. The current version of the guidelines also incorporates the suggestions of many groups in the Philippine Government that have tried the original set of guidelines. The guidelines are also expected to assist government agencies and local government units (LGUs) not just in designing but also in implementing, managing, monitoring and evaluating development interventions. The guidelines are likewise useful to ODA donors and their consultants for developing, managing, monitoring and evaluating projects.

The guidelines focus on integrating GEWE concerns (see Table 19.2) in various stages of the project cycle, including (a) project identification and design and assessment of projects for funding; (b) project implementation; and (c) monitoring and evaluation.

For each of three stages – project identification, design and evaluation– a set of guidelines and checklists are provided to ensure gender responsiveness. An excerpt from one of the checklists, to be used at the design stage, is shown in Table 2. Each checklist produces a total score to assess the gender responsiveness of projects.

Table 19. 2: GAD checklist for designing projects

Element and guide questions (col.1)	Done? (col.2)			Score for item /element* (col.3)	Results or comments (col.4)
	No (2a)	Partly (2b)	Yes (2c)		
4.0 Gender equality goals, outcomes, and outputs possible scores: 0,1,0,2.0) Does the project have clearly stated gender equality goals, objectives, outcomes, or outputs?					
5.0 Matching of strategies with gender issues (possible scores: 0,1,0,2.0) Do the strategies and activities match the gender issues and gender equality goals identified?					
6.0 Gender analysis of likely impacts of the project (max score:2; for each item or question, 0.67)					
6.1 Are women and girl children among the direct or indirect beneficiaries? (possible scores: 0,0.33,0.67)					
6.2 Has the project considered its long-term impact on woman's socioeconomic status and empowerment? (possible scores: 0,0.33,0.67)					
6.3 Has the project included strategies for avoiding or minimising negative impact on woman's status and welfare? (possible scores: 0,0.33,0.67)					

Over the years, detailed sector-specific monitoring indicators have been developed. The latest HGDC handbook includes indicators for several sectors, including agriculture and rural development, infrastructure, housing, health, education and private sector development. An excerpt from the list of indicators for infrastructure sector is given at Annex 19.2.

While the HGDC tool is detailed and provides specific and relevant guidelines for different sectors, its use in analysing general budgets still seems limited. Also, GRB work in various sectors seems limited to the activities that are “organisation focused” and does not include analysis of the design of general client-focused programmes, to make the latter more gender responsive.

According to Professor Rhonda Sharp (in a communication in 2015), it is more meaningful as well as more challenging to measure the gender responsiveness of “client-focused” programmes, for example health or pension programmes, as they require an in-depth gender analysis of the impact of programmes and availability of sex-disaggregated data. The focus of the GAD budgets of agencies in the Philippines has been spending the 5 per cent budget allocation on “organisation-focused” activities that are easier to organise and also more visible to report on. If the Philippine Government wants to go beyond the 5 per cent budget, then it will have to start paying more attention to client-focused activities.

Government and non-government actors have observed that the limitation of the target of 5 per cent of the total budget in most agencies is their inability to attribute their regular programmes and projects to the GAD budget through the use of gender analysis and assessment tools like the HGDC. The mandate of some agencies also makes it difficult to do any gender analysis or to come up with GAD proposals that could be funded, for instance the Department of Finance. Also, for the Government-owned and controlled corporations which have billions of pesos in corporate operating budgets and other government instrumentalities that are not direct service organisations and therefore lack female and male clients, even meeting the 5 per cent target is a perennial concern (communication with government representative, 2016).

The implementation of the online submission, review and endorsement of GAD plans and GAD accomplishment reports through the Gender Mainstreaming Monitoring System (GMMS) enables users like government agencies and PCW reviewers to check the budget breakdown of proposed and actual GAD PAPs. The GMMS also automatically calculates whether the agencies' total GAD budgets meet the 5 per cent target. In some cases, the PCW has noted that agencies were able to exceed 5 per cent. The challenge is to monitor and evaluate whether the PAPs indicated in the GAD plan and GAD accomplishment report are truly reflective of the gender issues and needs of women and men clients and have been able to bridge gender gaps between women and men.

While ministries' GAD plans and budgets are not published currently, publishing them could be considered in future discussions with agencies in line with the transparency requirement of government agencies (communication with government representative, 2016). Meanwhile, the PCW prepares a report on the Government's overall performance on the GAD budget policy (which includes some details on selected government agencies) as a requirement for its submission of its annual budget proposal to the DBM and to Congress.

As for ODA-funded projects, the NEDA prepares an annual report on the gender-responsiveness of ODA-assisted programmes and projects using the HGDC for Project Development, Implementation, Monitoring and Evaluation.

A compiled GAD budget of government agencies showed that, "as of July 31, 2015, the total FY 2016 GAD allocation of National Government Agencies that submitted GAD Plans and Budgets was P 70 billion or 7.14% of the total budget of P981 billion and it increased to 8.14% of the total budget for FY 2016" (communication with representative from PCW, 2015). More details of the GAD allocation and utilisation are given at Annex 19.1. The GAD allocation is not broken up by project or even by ministry and this budget seems to be a separate allocation for GAD plans rather than a measure of the mainstream budget's gender responsiveness.

(g) Gender audits

Gender audits are conducted by the Commission on Audit (COA) and are the annual audit of GAD funds. The annual audit of GAD funds serves to enforce the GAD budget policy, as agencies that receive audit memos from the COA are compelled to prepare more substantive and schedule-compliant GAD plans and GAD Accomplishment Reports (communication with government representative, 2016). The endorsement of agency GAD plans by the PCW is one of the parameters in the COA's audit of GAD funds. The COA also subscribes to the judicious use of the GAD budget, by enforcing its guidelines on irregular, unnecessary, excessive, extravagant and unconscionable expenses.

Further, the Commission on Human Rights (CHR), which acts as the Gender Ombud under the MCW, has issued CHR Gender Ombud Guidelines to identify violations of or non-compliance with MCW provisions and the corresponding penalties. These violations concerning the GAD budget are:

1. Non-submission of GAD Plan
2. Failure to implement GAD Plan/failure to submit Accomplishment Reports
3. Non-establishment of GAD database
4. Non-establishment of GAD Focal Points
5. Non-deployment of qualified and trained GAD Officers in an embassy or consulate
6. Failure/non-allocation of GAD budget
7. Misuse of GAD/irregular implementation/use of GAD budget.

3. Key actors

Three oversight agencies are responsible for the implementation and monitoring of the GAD budget policy: the PCW, the DBM, and the NEDA. They issued several joint circulars in 2004 to guide agencies on what activities could be charged against the gender budget, and how the plans and budgets have to be prepared. The three oversight agencies – plus the DILG, for local governments – are responsible for the formulation, review and update of gender budgeting standards and guidelines, and monitoring of GAD plans and budgets. In addition, the Civil Service Commission is expected to

institute “appropriate gender mechanisms and support systems to attain GAD objectives, and develop gender-responsive training programs” (Illo, 2010, p. 14). On its own initiative, the Commission on Audit (COA) also took the initiative to issue Memorandum 2009-080 to guide the audit of GAD funds and activities of government agencies.

(a) Department of Budget and Management

The DBM has been tasked with issuing GAD budget guidelines and circulars at the national, regional and local government levels, holding workshops and training on gender budgeting, and providing technical assistance to agencies, government-owned and controlled corporations (GOCCs), and LGUs on GAD budgeting. It screens budget submissions to ensure that agencies provide a budget for GAD. Since 1995, the DBM has regularly cited the GAD budget in its budget memoranda.

(b) Philippine Commission on Women

The PCW is the national machinery that leads the GRB agenda at the national and, to some extent, local levels. With its mandate as the oversight and overall monitoring body on the implementation of the MCW, the PCW influences the national government to adopt a gender mainstreaming strategy in implementing the MCW. The PCW realises its mandate through its GAD policy and technical assistance services, and GAD monitoring and evaluation services. The PCW compensates for its lack of human resources to provide technical assistance on GAD through the National GAD Resource Pool (NGRP). The men and women trainers that constitute the NGRP are certified by the PCW as trained in the core, standard messages required in a basic GAD training. The PCW also partners with individual consultants and institutions, e.g. the Women and Gender Institute of Miriam College.

While the national budgeting process initially offered several key entry points for the PCW to advocate GRB, some of these opportunities have disappeared over the years. For instance, the DBM holds the exclusive, crucial role in budget review without the involvement of the PCW in the budget hearings and there seems to be no systematic coordination between the DBM and the PCW. Most agencies bypass the PCW when they submit their gender budgets to the DBM, and each year the PCW has to write to the DBM to formally request copies of the GAD plans that have been submitted to it (Illo, 2010).

(c) National Economic and Development Authority

While DBM focuses on GAD allocations from the domestic budget, the NEDA – and its GAD Focal Point, the Social Development Staff (SDS), in particular – along with the PCW and the ODA-GAD Network plays a pivotal role in promoting gender-responsive development. Starting from 2005, they have pursued this role using the HGD guidelines. The SDS works closely with the ODA-GAD Network to promote the HDGD among aid agencies, and to ensure that GAD is integrated into ODA portfolios.

(d) Line ministries

Line ministries have received directives for developing and implementing their sector-specific GAD plans and budgets since 1995 and they have responded to these directives in varying degrees of extent and quality.

In 2011 the PCW also issued a memorandum to provide guidelines and procedures to establish, strengthen and institutionalise the GAD Focal Point system in constitutional bodies, government departments, agencies, bureaus and all other government instrumentalities. The circular requires the GFPS to be composed of the Agency Head and Executive Committee (ExCom), and a Technical Working Group (TWG). The circular also provides a detailed list of the functions of the GFPS and the roles and responsibilities of the ExCom and the TWG. The functions of the GFPA include leading gender mainstreaming work across plans, policies and programmes of the department through interdepartmental coordination, setting up systems for collection of sex-disaggregated data, developing GAD plans, budget and Accomplishment Reports, and also liaising with women’s advocates and CSOs.

The national-level GAD Focal Points are supposed to review the GAD plans and budgets of their attached agencies and regional offices to ensure their alignment with the overall GAD agenda of the department or national agency, and the correctness and alignment of the entries in each column of the GAD plan and budget template. The GAD Focal Points are then required to submit the final GAD plans and budgets and the corresponding GAD accomplishment reports to the PCW for review and endorsement (PCW et al, 2012).

While there are detailed guidelines on the function of the GFPs to ensure engagement of line ministries, the progress of ministries vis-à-vis the GAD policy has been mixed. The Women and Gender Institute (supported by NEDA and UNDP) took stock of GAD policy, undertaking an in-depth analysis of the extent and quality of GAD policy implementation in several sectors. While some ministries such as the Department of Labour and Education and the Philippines Ports Authority of the Department of Infrastructure provided good examples, some other sectors reflected a lack of consistency in submission of the GAD Accomplishment Reports, GAD budget utilisation and, as such, very limited gender analysis of the “general budget” of ministries.

For example, while the Transport Department showed compliance, the Women and Gender Institute report noted a lack of consistency in the quality of GAD plans and accomplishment reports and limited practice of gender responsiveness in programmes and organisation. Some of the issues cited by the department that prevented it from responding to gender concerns were: policies, plans, programmes and mandates that do not respond to gender concerns; limited GAD awareness, sensitivity and capacity among officials, management, technical staff and other employees; unequal opportunities between men and women to participate in technical and related infrastructure projects; and no funds for GAD projects (Illo, 2010). On the other hand, the Philippines Ports Authority (PPA), an agency under the Department of Infrastructure, seems to have been proactive. It has mainstreamed GAD into its planning, budgeting and operations and also integrated the GAD perspective into its business with industry partners. It has recognised the underlying gender concerns in the sector, including how men and women used, benefited or were exploited in the ports and shipping industry (Illo, 2010). While there were difficulties in getting officers to see the value of GAD, the compliance requirements at the district level helped the adoption of GAD policy.

The Department of Labour and Employment also seems to have taken several steps to address gender concerns at the organisational and the clientele level. It was one of the first ministries that, under a committed senior leadership, started implementing the GAD policy in the mid to late 1990s. Apart from other initiatives, it has crafted and modified regulations involving employment contracts of domestic helpers, and raised the minimum age requirement for their deployment overseas. It has developed guidelines on the training, testing, certification and deployment of performing artists; policy guidelines for workers in the informal sector; and a module on negotiation skills and grievance handling. It likewise reviewed the Labor Code of the Philippines. The review covered maternity leave benefits and considered a gender perspective, particularly protection against sexual harassment and sex-based discrimination in the workplace.

However, the Women and Gender Institute publication found that implementation of the policy was limited in the sectors of environment, education and public works.

(e) Subnational governments

The Government of the Philippines has taken several steps to promote GRB at the local level too. It issued the PCW-DILG-DBM-NEDA Joint Memorandum Circular 2013-01 (JMC 2013-01) or the Guidelines on the Localisation of MCW. This was signed by the President in July 2013 and superseded JMC 2001-01 (the JMC 2013-01 has been amended recently and issued as JMC 2016-01). The templates prescribed in this circular require reporting of sex-disaggregated output performance indicators and targets. The PCW also held its first Regional GAD Council Summit in 2014 with the goal to raise awareness of Regional Development Councils’ roles and responsibilities in the localisation of the MCW. The summit identified partnership strategies and convergence mechanisms to strengthen collaboration between regional mechanisms and the PCW on gender mainstreaming at the local level (PCW, 2014). Along with the PCW, a key partner in promoting GRB at the local level is the Department of the Interior and Local Government. Upon review and endorsement by the DILG, the local GAD plans and GAD Accomplishment Reports go to the local Sanggunian (Council) of the LGUs for integration into the annual budgets of LGUs.

“Bottom-up budgeting” is also provided for in the DBM-DILG-DSWD-NAPC Joint Memorandum Circular No. 5 s. 2014. Bottom-up budgeting mandates that the organised poor should participate in the budgeting process and that all proposed projects must consider gender responsiveness and GE in their design and implementation. To allow opportunities for more GAD-related plans and increased budget allocation, it is also mandated that 40 percent of the members of the Local Poverty Reduction Action Teams be women.

Some municipalities provide good examples of GRB activities at the local levels:

- » Infanta, a municipality in Quezon province, learned to use a women's economic empowerment (WEE) lens to assess policy directions, the capacities of officials and staff involved, mechanisms and structures and programmes, projects and activities in relation to gender. Infanta also created a GREAT Women Project-Municipal Technical Working Group/ Strengthening of the Municipal GAD Council. It also implemented activities such as gender sensitivity training, gender analysis of LGUs, a GAD Code formulation orientation workshop, a Formulating the WEE Roadmap workshop and a GAD planning and budgeting orientation workshop to fully immerse the municipality in women's economic empowerment. The Infanta GAD Code also now includes provisions that allow partnership with organisations and groups providing microfinance, provides for rural enterprise development and an institution-building service, simplifies business licensing procedures, allows exemptions for the payment of fees, and includes social security and protection for workers and employees. Its Revenue Code contains provisions that map out sectors that affect women, and impose higher fees on enterprises which have environmental and social costs. Data from the Infanta Sustainable Agriculture and Fishing Programme has also been revised to include sex-disaggregated data. Infanta's allocation for GAD also increased to P4.51 million in 2009 (PCW, 2011c).
- » In Barugo, Leyte a partnership and collaboration between the local government unit (LGU) and a women's social foundation, the Runggiyan Social Development Foundation, opened up opportunities for the development of women-led enterprises. Barugo now also has a draft GAD Code and its 2010 budgetary allocation for gender-related activities was P4.5 million. The two organisations also worked together on a Women Economic Empowerment Consultative Conference to create a mechanism for women entrepreneurs' participation in governance and women's economic empowerment (PCW, 2011).

However, GRB work at the local level has been sporadic and not widespread. For instance, a report on GRB in Davao City found that the take-up of GRB is low (Pacoy, 2013). For example, of 1894 local government units (LGUs), only 212 (11.3%) submitted GAD plans in 2000. The report also stated that the capacity of LGUs to develop gender-responsive plans and budgets had much scope for improvement.

(f) Civil society organisations

Historically, there has been an active civil society in Philippines at the national and subnational levels. NGOs such as LIKAS (LingapPara saKalusugan ng Sambayanan or Care for the Health of the People) have lobbied for specific issues that affect women. For example, it took LIKAS a decade to get the Government to improve the availability of contraceptives. Several NGOs such as LIKAS have been engaged with GAD work at the local level and have worked closely with municipalities for more than a decade now, having started in the early 2000s (Honculada, 2016).

At the national level, CSOs seem to be active in monitoring government budgets and doing advocacy. For instance, a network of CSOs called Social Watch Philippines has been a budget watchdog since 1997. It has been undertaking budget advocacy work and enabling marginalised groups to formulate and lobby the Government for adoption of alternative budget proposals as well as monitoring government spending (Social Watch Philippines, n.d.).

At the local level, CSOs are actively involved in participatory budgeting processes. The National Anti-Poverty Commission Women's Sector Council made up of women's groups representing different regions of the Philippines has been involved in bottom-up budgeting. Furthermore, women entrepreneur groups under the PCW's Gender-Responsive Economic Actions for the Transformation of Women Project have also engaged their LGUs in gender planning and budgeting (communication with a government officer, 2015).

(g) Donors

Philippines is one of the few countries in the region where GRB was introduced without a push from donors, but several donors seem to be supporting GRB work. Currently, donors seem to have been organised into a network to enable coordination of GAD efforts vis-à-vis ODA.

The ODA-GAD Network is a forum of GAD programme officers in ODA agencies (multilateral, bilateral and international NGOs) in the Philippines. It was created in 2002 with the aim of improving coordination of GAD efforts in the Philippines. Represented in the network are the ADB, Spanish Agency for International Cooperation and Development, DFAT, Government of Australia, DFATD, Government of Canada, European Commission, German Technical Cooperation, JICA,

Korean International Cooperation Agency, New Zealand Aid Agency, the USAID, the World Bank, and the UN System, particularly the International Labour Organisation, UN Population Fund, UN Children's Fund, UN Women, UNDP and the WHO (Illo, 2010). The Philippine Government is also represented in the network with the participation of the PCW and the National Economic and Development Authority (NEDA), which is responsible for the implementation of the ODA gender budget. The network members meet every two months in order to exchange information and resources to enhance and advance GAD policies, programmes and strategies. Discussions have focused, among others, on monitoring the implementation of RA 7192 and the HGDG tool, sharing best practices in gender integration in programmes and projects, GE in judicial reform projects, codification of Muslim personal laws, mapping of ODA-funded GAD projects, donor-specific activities such as gender audits, evaluation of country programmes vis-à-vis GE, and gender mainstreaming strategies within country programmes and organisations (ODA-GAD Network).

In recent years, the ADB and the Asia Foundation have also supported participatory budgeting processes at the local level, but it's not known if they focused on GRB processes.

4. Budgetary system

The Government of the Philippines has emphasised transparency, accountability and civic engagement in the recent budgetary reform processes and has introduced creative ways to facilitate a culture where people can engage with the budgetary processes. According to an Asia Foundation Report, "President Aquino has made fighting corruption and enhancing transparency and accountability in governance one of his major platforms for reform" (Rangonjan, 2010). In line with this, the MoF has a Citizen's Portal where the public can inquire about the national budget. Budgets on the Philippine Commission website and the budget books carry a "transparency seal" to reflect adherence to the standards of transparency (PCW, 2012).⁴ The budget division of the MoF has also set up a Facebook page where citizens can make budget-related enquiries. Along with transparency, the government has also been focusing on decentralisation and "bottom-up budgeting". While the decentralisation and transparency focused initiatives do not address GRB per se, they are potentially enabling factors for GRB work.

The Philippines' score on the OBI was 64 out of 100 in 2015 was 64 which indicates that it provides the public with substantial budget information (IBP, 2015).

5. Concluding comments

The Government of the Philippines was one of the first countries in the region to initiate GRB work. While the initial 5 per cent approach had its limitations, over the years the Government has made several ongoing efforts, with joint efforts by the women's machinery and finance, to refine the approach and integrate it into the budgetary processes. The Government has received ongoing support and technical inputs from the Women and Gender Institute, NEDA and the CoA. However, in practice, most agencies find it difficult even to meet 5 per cent expenditure of their total budget on GAD programmes. Gender analysis of the remaining 95 per cent of the general budgets doesn't seem to be on the agenda for most ministries. According to government representatives, this difficulty arises due to the uneven level of competencies of GAD focal persons and programme/project implementers in GAD planning and budgeting and in the use of gender analysis tools. There is also a high staff turnover and personnel movement of GAD champions in the agencies, hence the need to continue the capacity development of focal points and employees as well as to build champions and potential successors. Further, monitoring the outcomes and impacts of GRB in the Philippines is also an area where efforts are not yet sustained. GRB work is focused on activities and outputs because the planning cycle is an annual one. While GAD policies and planning templates adopt a results-based management perspective, much still needs to be done to steer the Government's planning process to ensure fulfilment of gender-related outcomes.

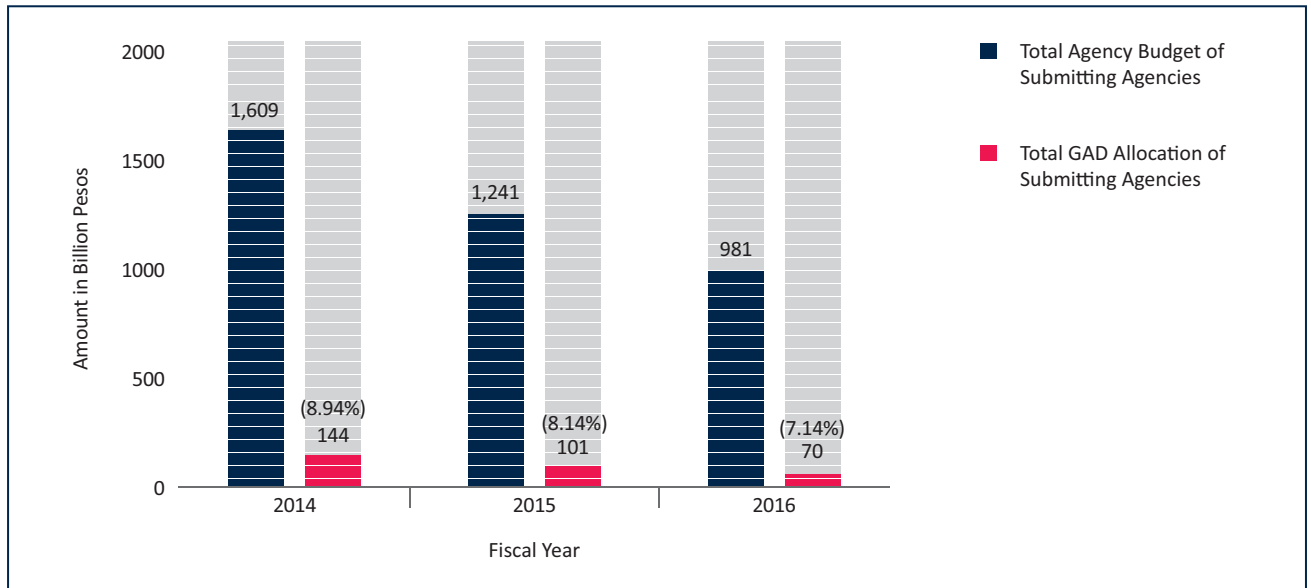
⁴The PCW report states: "the seal is a symbol of a policy shift towards openness in access to government information. The seal also symbolises hope to inspire Filipinos in the civil service to be more open to citizen engagement, and to invite citizens to exercise their right to participate in governance." The portal includes the following information: 1) the agency's mandates and functions, 2) names of its officials with their position, designation and contact information, and 3) annual reports.

Annex 19.1: GAD allocations and utilisation (shared by PCW)

GAD Allocation vs. GAA FY 2014, 2015 & 2016

As of July 31, 2015 the total FY 2016 GAD allocation of submitted agencies is P 70 billion or 7.14% of the total GAA of P981 billion. The table below shows that the total GAA for FY 2016 is lower than the previous year, and a slight decrease in the percentage of GAD allocation versus the total GAA is observed, from 8.14% for FY 2015 to 7.10% for FY 2016.

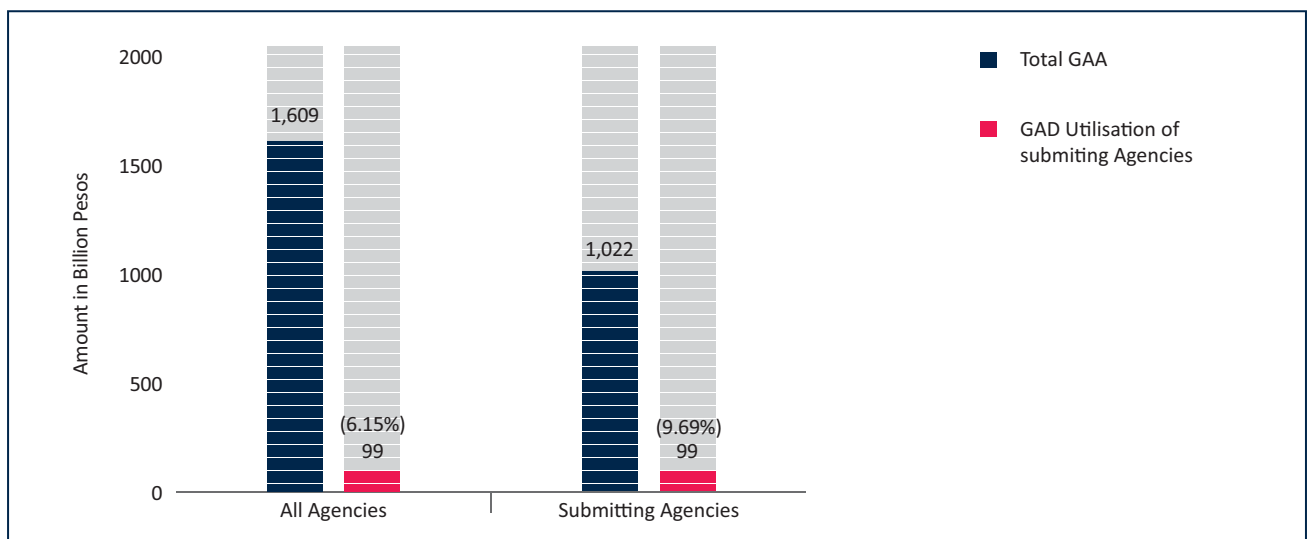
GAD Budget Allocation of NGAs (in Billion Pesos): Philippines, FY 2014-2015



GAD Utilisation vs. Overall GAA and Combined GAA Submitting Agencies, FY 2014

Although the total actual expenditure for GAD programs and activities has more than doubled from the previous year, this remains low as compared to the total budget of the bureaucracy as provided for by GAA. Government expenditure for GAD in FY 2014 was only P98 billion or 6.12% of the overall GAA. The percentage of GAD budget utilisation however increases when computed against the combined total GAA of submitting Agencies. This shows an almost 10% GAD budget utilisation by submitting agencies vs. their combined GAA.

GAD Budget Allocation of NGAs (in Billion Pesos): Philippines, FY 2014-2015



Annex 19.2: Monitoring indicators for the Infrastructure Department, as given in the HGDG

Infrastructure

- » Access of women/ men to infrastructure/ facility
 - ▶ Rate of utilisation of the infrastructure or facility, by sex of users
 - ▶ Proportion of women to total users of the facility
 - ▶ Proportion of female-headed households to total households using the facility
 - ▶ Percentage change in the number of women/ female- headed households using the Facility
- » Access to employment generated by the infrastructure project
 - ▶ Number of women/ man workers employed by the project during the project's Construction phase
 - » Number of women/ man workers employed by the project/ organisation for the operation and maintenance (O&M) of the infrastructure/ facility
 - ▶ Proportion of women to total workers employed during the construction phase, by type of job
 - » Proportion of women to total workers employed for O&M of the facility
- ▶ Effect on time use of the beneficiary population (women and, girls and boys)
 - » Travel time to/ from market
 - » Travel time to/ from water source
 - » Percent of time for productive activities
 - » Percent of time for reproductive activities
 - » Percent of time for leisure
- ▶ Participation in users' organisations
 - » Proportion of women to total members of user's organisations
 - » Percentage change in the number of woman members of users' organisations
 - » Proportion of women to total leaders of users' organisations
- ▶ Participation in training and similar project activities
 - » Proportion of women to total participation in the O&M training

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20. Samoa

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes¹ » Strategy for Development of Samoa 2012–2016 includes GE goals » National Policy for Women 2010–2015 » Samoa Women Shaping Development Programme 2015
Budgetary information available publicly	
Aggregate budgets of individual ministries available on public platforms	Yes
Programme-based budgets available on public platforms	No
Line item budgeting or performance-based budgeting	Performance-based budgeting
OBI score 2012/2015	Not listed
GRB activities	
Mention of GRB in national plans	No
Year in which GRB was first mentioned in policy documents/directives	Pilot undertaken in 2003 (but not sustained).
National plan/strategy specifically for GRB work	No
Directives/policy guidelines for GRB	<p>The Cabinet Development Committee's directive to ensure gender criteria are met for all social sector projects of more than WST 100,000 (USD 39,760).</p> <p>The Sector Planning Manual June 2015 also mentions gender mainstreaming.</p>
Legislation for GRB	No
GRB is mentioned in the budget call circulars	No
Gender budget statement at national level	No
Engagement at subnational levels	Yes
GRB participatory processes at the local level	No specific GRB processes, but participatory processes have been undertaken.
Actors involved	
Main driver(s)/leaders	Ministry of Women, Community and Social Development and MoF have both been engaged in initiation of GRB
Gender focal points/cells set up in line ministries	No

¹Article 15: (1) All persons are equal before the law and entitled to equal protection under the law. (2) Except as expressly authorised under the provisions of this Constitution, no law and no executive or administrative action of the State shall, either expressly or in its practical application, subject any person or persons to any disability or restriction or confer on any person or persons any privilege or advantage on grounds only of descent, sex, language, religion, political or other opinion, social origin, place of birth, family status, or any of them. (3) Nothing in this Article shall prevent the making of any provision for the protection or advancement of women or children or of any socially or educationally retarded class of persons.

B. Summary of GRB-related work undertaken before 2010

(Based on country profile by Costa and Sharp (2011) available at <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/pic.pdf>.)

The Government of Samoa, since the late 1990s, has embraced a broad programme of public sector reforms, including output budgeting and strategic planning. In 2003 the ADB supported a “youth and gender sensitive public expenditure” project in Samoa, which was located within the broad budgetary reform framework. The pilot helped raise awareness on youth and gender issues and the role of ministries and civil society in promoting gender outcomes (Sharp, 2005, p. 277). However, no further work on GRB was undertaken after the completion of the pilot. Also, the pilot was not of adequate duration to lead to new budget and policymaking processes. In general, commentators observed that Samoa has built-in checks and balances, including a National Policy for Women (Nelson, 2008).

C. GRB work undertaken post-2010

The Government of Samoa has articulated its commitment to gender mainstreaming in its national policies and has also taken some initial measures to introduce GRB into the government processes. Further, the Government has also put in place processes for consultations with the public and CSOs, creating an enabling environment for GRB.

1. Budgetary system

The Government of Samoa has made progress in improving its budget processes, in terms of making budgetary information available on public platforms and adopting PBB. One of the goals of the MoF, as stated on its website, is to improve its PBB and related processes. A summary of receipts and payments as well as performance frameworks for all the line ministries are available on the MoF website. Outcomes and outputs have been specified in detail. However, gendered impacts haven't been identified for any of the sectors (Government of Samoa, 2014).

The Government has initiated efforts to enable participatory processes as well. The general public is consulted on all the national programmes for which activities are budgeted for (communication with government representative, 2016). For example, stakeholder and general public consultations were conducted for the Strategy for the Development of Samoa 2012–2016, and integrated into planning for the Community Sector Plan 2016–2020 as well as the Samoa Women Shaping Development Programme, the Disability Programme and the Youth Employment Programme.

2. Policy commitments

Several national policies of the Government of Samoa state the government's commitment to gender mainstreaming.

The Strategy for the Development of Samoa 2012–2016 (SDS) informs the direction of sector plans, corporate plans and annual management plans, in addition to influencing budget considerations (SPC, 2015). The SDS mentions gender in two contexts: Priority Area 2: Social Policies, and Key Outcome 8: Social Cohesion, under which the government's commitment to strengthening gender mainstreaming, along with mainstreaming disability issues in policy development, is stated. Disaggregating crime statistics by sex is also mentioned as an indicator under Outcome 8. In its gender mainstreaming stocktake of Samoa, the SPC (2015) notes that gender considerations have begun to be reflected in the sector plans, for example the Community Sector Plan 2010–2015 and the Trade, Commerce and Manufacturing Sector Plan 2012–2016.

The National Policy for Women 2010–2015 promotes consideration of gender mainstreaming not just in community development and social cohesion, but in relation to all sectors – economic, social, infrastructure and environmental – addressed under the SDS. The priority outcomes of the policy include: a) mechanisms to promote the advancement of women; b) women's legal and human rights; c) women's access to health services; and d) economic empowerment of women. Under the outcome mechanism to promote advancement of women, some of the areas the government commits to include strengthening its sex-disaggregated database, gender analyses of policies and capacity building of officers for undertaking gender mainstreaming initiatives.

In 2015 the Samoa Women Shaping Development Programme was also signed between the Government of Samoa and Government of Australia through Australia's Department of Foreign Affairs and Trade. The programme aims to improve the political, social and economic advancement of women.

3. Institutional mechanisms for GRB

The government has introduced some initial measures to facilitate a consideration of gender issues during the development and approval stages of projects.

The Ministry of Finance Planning Division has issued a guideline which states that investment projects over WST100,000 (USD 39,760) need to meet the criteria related to gender if they have a social dimension before projects go to the Cabinet Development Committee (CDC) for approval. However, in a recent scan of CDC proposals that was undertaken for the SPC's gender mainstreaming stocktake, gender issues were not visible. The SPC (2015) notes that this may indicate that most socially oriented projects are smaller scale and that major projects are more technical or infrastructure related.

Advancement of GE is also included under the area of social development in the Sector Planning Manual 2015. The MoF, which is responsible for review, compilation and evaluation of sector plans, is responsible for ensuring that the guidelines are followed. This could be a potentially powerful entry point that could be further refined to operationalise GRB.

4. Key actors

(a) Role of MWCS D

The Ministry of Women, Community and Social Development (MWCS D) (2013a) seems to have a fairly structured "monitoring and evaluation framework". It includes gender mainstreaming across the ministry's work as one of the strategies. The framework also includes a gender checklist to facilitate gender mainstreaming. However, it's not clear whether gender mainstreaming as a strategy is to be applied only to MWCS D's programmes or by MWCS D for different sectors.

The overall strategic plan of MWCS D (2013b) states that it is committed to "support training on gender mainstreaming/GRB strategies including disability awareness for Ministries in the health and community sectors through transformational change/leadership approach". Further, the SPC (2015) notes that the MWCS D is becoming increasingly engaged in providing technical support in various sectors' social development initiatives. The MWCS D is also engaged at the subnational levels. One of the main coordinating mechanisms of the MWCS D is the village women representatives, who have specific terms of reference to focus on the coordination of village-based programmes under the auspices of the Division for Women and in collaboration with other ministries (p. 16).

(b) Role of the Ministry of Finance

The MoF is responsible for reviewing and evaluating the sector plans and ensuring that the guidelines of the Sector Manual 2015, which include gender mainstreaming, are followed. The Sector Coordination Forum, managed by the Division for Aid Coordination of the MoF, is required to coordinate with various ministries to develop the sector plans, and it could be a powerful platform for ensuring the gender responsiveness of projects across sectors.

(c) CEDAW Partnership Committee

While GFPs have not been set up in the line ministries of the Government of Samoa, according to the SPC (2015), the CEDAW Partnership Committee, established in 2002, has played a similar function. It has provided cross-sector links and brought together both government and NGOs with the aim of strengthening the coordination and the implementation of the convention across sectors. The committee could be an enabling platform for developing a common understanding and accountability framework for ensuring adoption of GRB as a tool across sectors.

(d) Members of Parliament

Some efforts seem to have been made to engage MPs in the process of promoting gender mainstreaming as well. MPs have been trained on gender issues as part of the Transformational Leadership Development Programme. They have also been consulted on the Commonwealth Plan of Action on Gender Equality 2010–2015 review, the Samoa Women Shaping Development Programme and other GE programmes.

(e) Line ministries

While GFPs or committees have not been set up in the line ministries, staff of line ministries have been required to attend short-term training programmes on gender awareness, gender planning and GRB (communication with government representative, 2016).

(f) Outside-government actors

Donors: A few international donors are supporting the government to meet its GE commitments. In recent years, Aus AID has supported GE outcomes through the 'Pacific Women Shaping Pacific Development' project, which is funding programmes for economic empowerment, ending violence against women and women's leadership. The SPC undertook a gender mainstreaming stocktake that was published in 2015 and it has also been assisting the government in aligning data to core gender indicators (SPC, 2015). UN Women assisted the Police Domestic Violence Unit in compiling sex-disaggregated data on domestic violence and sexual abuse.

Civil society: There is an active civil society in Samoa, along with networks of community and church groups. Several CSOs support the government and assist with implementation of initiatives and they also work towards advocacy and raising awareness on women's rights issues, including the preparation of the state report and the shadow report, which were presented to the CEDAW committee in 2009.

5. Concluding comments

The Government of Samoa has taken some initial steps to enable gender analysis to be included in government processes and has adopted national policies that promote gender mainstreaming. Its budgetary processes are also conducive for GRB work, given the relatively high level of transparency and adoption of PBB. It has an active civil society and mechanisms to facilitate participatory processes. All these factors make Samoa stand out amongst the PICs. Some of the challenges GRB work faces, common to most countries in the region, are the lack of capacity of government officers and lack of sex-disaggregated data. As the government takes GRB work to the next step, it could also consider introducing more specific institutional mechanisms, such as guidelines, reporting templates and gender analysis tools, to operationalise GRB.

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21. Solomon Islands

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes¹ » Gender Equality and Women's Development Policy (currently under review).
Budgetary information available publicly	
Aggregate budgets of individual ministries available on public platforms	No
Programme-based budgets available on public platforms	No
Line item budgeting or performance-based budgeting	Line item
OBI Score 2015	Not listed
GRB activities	
Mention of GRB in national plans	No
Year in which GRB was first mentioned in policy documents/directives	Not started
National plan/strategy specifically for GRB	No
Legislation for GRB	No
Directives/policy guidelines for GRB	No
GRB is mentioned in budget call circulars	No
Gender budget statement at national level	No
Engagement at subnational levels	No
Participatory GRB processes at the local level	No
Actors involved	
Main driver(s)/leaders	None
Gender focal points/cells set up in line ministries	Yes: GFPs

¹Sec 3: "Whereas every person in Solomon Islands is entitled to the fundamental rights and freedoms of the individual, that is to say, the right, whatever his race, place of origin, political opinions, colour, creed or sex, but subject to respect for the rights and freedoms of others and for the public interest, to each and all of the following, namely:-life, liberty, security of the person and the protection of the law."

B. Summary of GRB-related work undertaken before 2010

(Based on country profile by Costa and Sharp (2011) available at: <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/pic.pdf>.)

While no specific GRB initiatives were found in the Solomon Islands, donors have made some efforts to push the agenda. With significant international support in 2009, an equity principle was included in the amended Financial Instructions which set the framework for “auditors to assess the extent to which the use of public funds benefits women and whether projects explicitly consider gender in their design” (Emmott & Barcham, 2010, p. 17). Since 2009 there has been a focus on budgetary reforms and some progress has been made with support from international donors. However, commentators point out that progress has been slow and dependent on donors. A gender mainstreaming strategy has been outlined in the Gender Equality and Women’s Development Policy. The Government also had plans to set up gender desks in key ministries, including the MoF. The gender desk at the MoF was to be tasked with including a gender analysis in national budgets and statistics. However, the progress has been slow, with limited awareness and capacity within the Government. The NWM lacks resources and authority, in the context of a general marginalisation of women’s issues in the Government.

C. GRB work undertaken post-2010

1. Actors

(a) Government

The Government of the Solomon Islands is at the initiation stage of GRB. There are increasing indications of positive political will to support gender mainstreaming (communication with CO and government, 2016). This include revising contracts of permanent secretaries across government ministries to include gender mainstreaming performance indicators. GFPs have been set up in all ministries to support the work of the permanent secretaries in meeting their KPIs for gender mainstreaming.

In 2009 an equity principle was included in the amended Financial Instructions. However, in practice, there has been limited implementation of this principle.

In 2014 the Ministry of Women, Youth, Children and Family Affairs (MoWYCFA) coordinated a GRB analysis research project in the Solomon Islands through a VAW costing study, in partnership with the Pacific Islands Forum Reference Group (of which the Permanent Secretary of MoWYCFA is a member) to address sexual and GBV. However, work on this has stalled since 2015.

Despite some initial measures, currently it should be noted that the technical capacity to integrate gender analysis into planning, programming, monitoring and evaluation is limited across the Government and also there are no systems in place within the Government to track the allocation or expenditures of financial resources associated with gender mainstreaming (communication with CO and government, 2016).

(b) Outside-government actors

Donors: As per its country plan 2014, through Pacific Women, the Australian Government was to spend approximately \$34.8 million over 10 years on initiatives supporting women’s empowerment in the Solomon Islands. The four activities funded in the first country plan included strengthening the capacity of the MoWYCFA; improving governance, management, infrastructure and services to increase women’s economic empowerment and reduce VAW; and strengthening gender perspective in the design and monitoring of Australian Government-funded aid programmes. While GRB doesn’t seem to be part of the Australian government’s agenda now, strengthening the MoWYCFA seems to create an opportunity for GRB work.

Civil society: Civil society has not been engaged in GRB work thus far.

2. Budgetary systems

There seem to have been some government efforts made in recent years to improve budgetary practices. For instance, the Public Finance Management Act was passed in 2013, with the view to improve accountability and internal control measures. However, these measures have made no mention of integrating gender mainstreaming.

3. Concluding comments

While GRB has not been initiated in Solomon Islands, some initial steps such as setting up GFPs in ministries and including gender criteria in performance indicators of civil servants and auditing principles have been taken to facilitate gender mainstreaming. As for donors, while the DFAT, Government of Australia is supporting some GE outcomes, the support has not explicitly focused on GRB. Public Finance Reforms offer an important opportunity to integrate GRB in the budgetary processes.

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22. South Korea

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes¹ » National Plans: Yes
Budgetary information available publicly	
Aggregate budgets of individual ministries available on public platforms	Yes
Programme-based budgets available on public platforms	Yes
Line item budgeting or performance-based budgeting	Performance-based budgeting.
OBI Score 2015 (OBI category of budget transparency)	65/100 (Substantial: Sufficient)
GRB activities	
Mention of GRB in national plans	Yes (in "Master Plans for Gender Equality Policies", based on Framework Act on Gender Equality)
Year in which GRB was first mentioned in policy documents/directives	2002
Directives/policy guidelines for GRB	Yes
Legislation for GRB	Yes
GRB is mentioned in budget call circulars	Yes
National plan/strategy specifically for GRB	Yes (in "Master Plans for Gender Equality Policies" based on Framework Act on Gender Equality)
Gender budget statement at national level	Yes
Engagement at subnational levels	Yes
Participatory GRB processes at the local level	Yes
Actors involved	
Main driver(s)/leaders	Ministry of Strategy and Finance and Korean Women's Development Institute (Ministry of Gender Equality and Family)
Gender focal points/cells set up in line ministries	No

¹Article 11 of the Constitution states: "All citizens shall be equal before the law, and there shall be no discrimination in political, economic, social or cultural life on account of sex, religion or social status." It also states, "- The State shall have the duty to endeavor to promote social security and welfare. - The State shall endeavor to promote the welfare and rights of women."

B. Summary of GRB-related work undertaken before 2009

(Based on the country profile prepared by Elson et al (2009) available at: <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/korea.pdf>.)

- » The budgetary context and government's commitment to gender mainstreaming have been enabling factors for GRB in South Korea.
- » Two NGOs, Korean Women's Association and Korean Women Link, pioneered GRB initiatives in South Korea by undertaking gender analysis of government programmes and budgets and lobbying the Government to introduce GRB.
- » In 2002 women parliamentarians took up the issue of GRB and Representative Sim Sang-Jeung, a Democratic Labour Party parliamentarian, played a pivotal role in ensuring that the new National Finance Act passed in 2006 included several articles related to GRB, including preparation of a GB statement and Gender Budget Balance Sheet (GBBS). In 2008 a project to pilot the GB statement was initiated, covering several projects specific to women as well as mainstream projects.
- » The legislative basis for institutionalisation of GRB was supported by research and training activities organised by the Korean Women's Development Institute (KWDI), which laid a strong foundation for GRB in South Korea.

C. GRB work undertaken post-2009

GRB in South Korea has evolved and strengthened over the years through the introduction of specific legislation and with the support of the dedicated team from KWDI's Gender Budget Research Centre (GBRC). Over the years, there has been a gradual increase in the proportion of the budget covered in the GB Statement as well, albeit the proportion is still small. South Korea's GB Statement is based on a Gender Impact Assessment Tool for the mainstream/non-women-specific schemes and GRB has been mainstreamed across the budget formulation process, including the audit stage. An area that requires attention is engagement of civil society, which, it seems, has decreased in recent years.

1. Institutional mechanisms

The strength of GRB in South Korea lies in a range of accountability mechanisms, which include legislation, the GB Statement, the GBBS, Gender Impact Assessment Tools and guidelines for different levels of government.

Box 22.1: GRB related articles in the 2006 National Finance Act

- » Article 16 (Budgeting Principles): The Government shall comply with the following principles for formulation and execution of its budget: <Amended by Act No. 10288, 17 May 2010; Act No. 11614, 1 Jan. 2013> ...
(5) The Government shall evaluate the impacts of the budget on both men and women, and shall strive to reflect the results thereof in the formulation of its budget.
- » Article 26 (Preparation of Gender-Sensitive Budget): The Government shall prepare a report on analysis conducted in advance on the impact that the budget is likely to have on females and males, alike (hereinafter referred to as "gender-sensitive budget").
- » Article 34 (Documents Accompanying Budget Bills): Each budget Bill submitted to the National Assembly under Article 33 shall be accompanied by the following documents: <Amended by Act No. 10484, 30 Mar. 2011; Act No. 11378, 21 Mar. 2012; Act No. 11614, 1 Jan. 2013; Act No. 12161, 1 Jan. 2014> ...
(9) The gender-sensitive budget;
- » Article 57 (Preparation of Gender-Sensitive Settlement of Accounts) (1) The Government shall prepare a statement to evaluate whether females and males have equally benefited from the budget and whether the budget has been executed towards addressing gender discrimination (hereinafter referred to as "gender-sensitive settlement of accounts").
(2) The gender-sensitive settlement of accounts shall include results of execution, effect analysis on and evaluation of gender equality, etc. <Newly Inserted by Act No. 10288, 17 May 2010>
- » Article 58 (Preparation and Submission of Statement of Accounts by Central Government Agency) (1) The head of each central government agency shall submit a statement of accounts prepared for each fiscal year as prescribed by the National Accounting Act (hereinafter referred to as "statement of accounts of central government agency") to the Minister of Strategy and Finance by no later than the end of February of the following year. <Amended by Act No. 9278, 31 Dec. 2008>

Source: GBRC (2016). *Gender Budgeting in Korea, 2016*. Brochure. Available at http://gb.kwdi.re.kr/en/contents/publish/etc_list.jsp.

(a) Legislative framework

South Korea is one of the few countries in the Asia-Pacific region that has a legal basis for GRB in its budget law (Ichii & Sharp, 2013).

Along with the National Finance Act, other legislation that supports GRB are the National Accounting Act (article 15-2: Supplementary Documents for Report of Settlement of Accounts); Local Finance Act (article 36-2: Preparation and Submission of Gender-Sensitive Budgets and article 53-2: Preparation and Submission of Gender-Sensitive Account Settlement) as well as the Gender Impact Analysis and Assessment Act, which was passed in 2012.

(b) Gender analysis in the BCC

Since 2006–07, the BCC instructs line ministries to report on allocations that promote GE. The BCC also includes the templates for reporting in the GB Statement.

(c) GB Statement

In late 2009 the MoSF submitted to the National Parliament its first GB Statement on 195 projects (Kim Y.-O., 2008), the format of which is described below. The GB Statement includes two categories of projects: a) projects with the specific objective of promoting GE, listed in the Women’s Policy Basic Plan; and b) “general” projects which can be analysed from a gender perspective. The Gender Impact Analysis (GIA) framework, discussed in box 1, is applied to projects in the latter category. In 2009 only 0.93 per cent of the total budget was allocated to projects under category “a” and 1.29 per cent for projects under category “b” (equating to a total 2.22 percent of total budget allocations) (Kim Y.-O., 2008; Ichii & Sharp, 2013, p. 18).

Box 22.2: Format of GB Statement

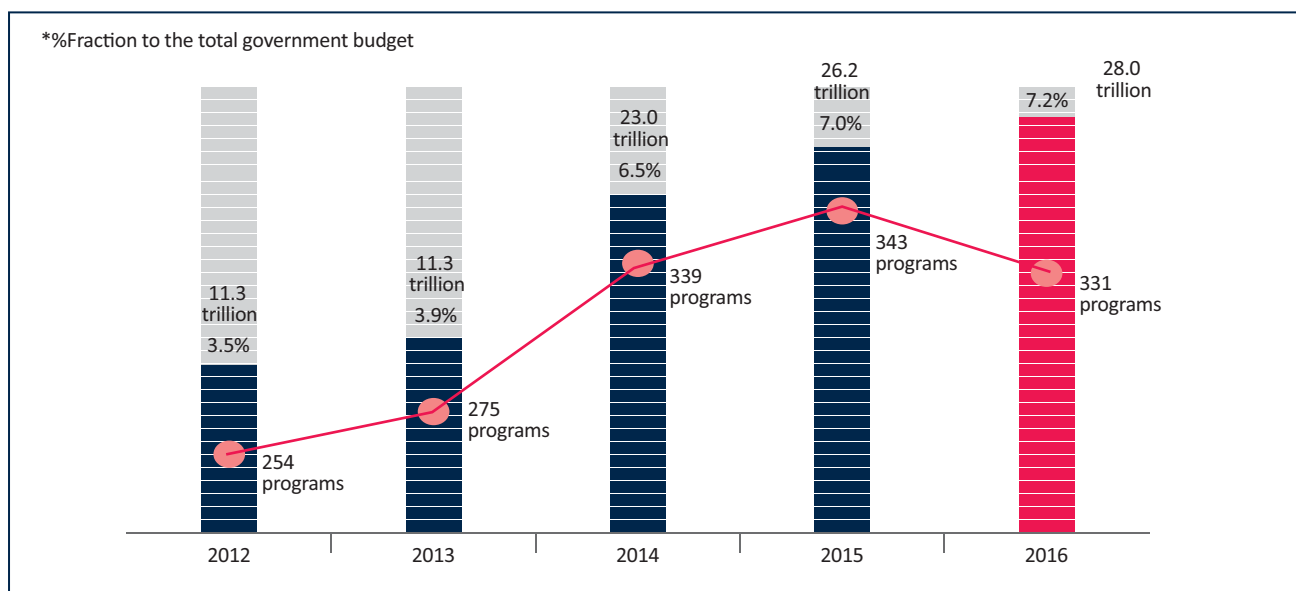
1. Ministry of Health, Welfare and Family Affairs
 - ▶ 1) Goals of GE Policies and Direction of Fiscal Management
 - ▶ 2) Table of all projects
 - ▶ 3) Explanation by project
 - ▶ Title
 - ▶ Budget
 - ▶ Project objectives
 - ▶ Targets of the project
 - ▶ Characteristics of the project
 - ▶ GE goals
 - ▶ Expected effects on GE
 - ▶ Population size and beneficiaries and current budget status by gender
 - ▶ Measurable program performance objectives for the upcoming fiscal year based on the current year’s gender benefit analysis results
2. Ministry of Labour ...

Source: Cho et al (2011, 2012, 2013, 2014a, 2014b)

The GB Statement and Gender Budget Balance Sheet (GBBS) report (required under article 57 of the National Finance Act 2006) have been submitted to the National Assembly every year since 2009. The amount and percentage of allocations have moderately increased over the years, as reflected in Figure 1. The brochure of the GBRC indicates that the increase to 6.5 per cent of the total budget allocations in 2014 was due to a large increase in the number of projects included in the gender specific category in the GB Statement. In 2015 the GB Statement and the GBBS were drawn up for 343 projects of 42 agencies, representing 7 per cent of total budget allocations (GBRC, 2015).

The Government also seems to have made links between the GB Statements and the prior year's GBBS "with the objective of reducing gender gaps by checking performance objectives of government programs which display 10% or more differences by gender in budget allocations" (GBRC, 2014).

Figure 22.1: Allocations for both gender-equality specific and general projects reflected in the GB Statement



Source: GRBC (2016). *Gender Budgeting in Korea, 2016*. Brochure. Available at http://gb.kwdi.re.kr/en/contents/publish/etc_list.jsp.

(d) Gender impact analysis

An integral feature of gender mainstreaming in Korea is the requirement for national and local governments to undertake a GIA of their policies and budgets. The women's movement of Korea successfully ensured that GIA became part of the Women's Development Act in 2005 (Kim K.-H., 2014). That is, a GIA system was introduced to ensure analysis of policies in the Women's Policy Basic Plans.

The GIA checklist and assessment form are given at Annex 20.1. The checklist gives broad direction on identifying different gender needs in the context of plans/initiatives and accordingly planning for them. However, it seems that some training is required before the checklist can be applied to all sectors. While emphasis has been given to training government officials and ongoing support from the MoGEF, applying the GIA system to the national and local budgets has not been a straightforward exercise. The integration of GIA into the mainstream budget process seems limited and applied only to a few projects (Kim K.-H. et al, 2015).

(e) Gender analysis at different stages of the budget preparation cycle

Government agencies are encouraged to analyse their programmes from a gender perspective at all stages of the budget formulation process, including the audit and evaluation stage, as depicted in Table 1. Gender Audit Reports (not the same as the GBBS) are also prepared annually and included in the national audit reports.

However, Cho et al (2014 a) note that there is still much scope for improvement in formalising and strengthening the entry points at different stages of the budget cycle. For instance, at the budget formulation stage, the administration and the ruling party consultative meetings do not consider the GB Statement to be an important item. There is no legislative basis for the National Assembly to deliberate on the GB Statement or GB Balance Sheets at the stage of budget enactment and at the stage of execution. It is also difficult to conduct gender analysis because of the lack of sex-disaggregated data. And finally, at the stage of settlement and accounts, the Board of Audit and Inspection seems to carry out gender sensitive settlement of accounts inadequately.

Table 22.1: GRB in the budget cycle

Procedures	Functions		
Annual budget	Budget allocation	Budget development » Submission of budget requests » Budget review and allocation	Government agencies will consider » GE targets and project overview » Information on projects » Expected improvements in GE » Gender-based benefit analysis » Outcome objectives, reviewed before submission of the GB statement.
	Budget deliberation	» Preliminary » Comprehensive	Deliberation of GB
	Budget implementation	» Distribution of funds » Release of funds » Bookkeeping	Project funds for GB release and bookkeeping
	Audit inspection and evaluations	» Account settlement and examination » Deliberation of account settlements	» Evaluation of project achievements » Deliberation of account settlements
Medium-term finance management	» Medium-term macroeconomic outlook » Medium-term financial targets » Total expenditure cap » Resource distribution by field		» Gender budget analysis (<i>not a formal version</i>)

Source: Cho et al (2011, 2012, 2013, 2014a, 2014b)

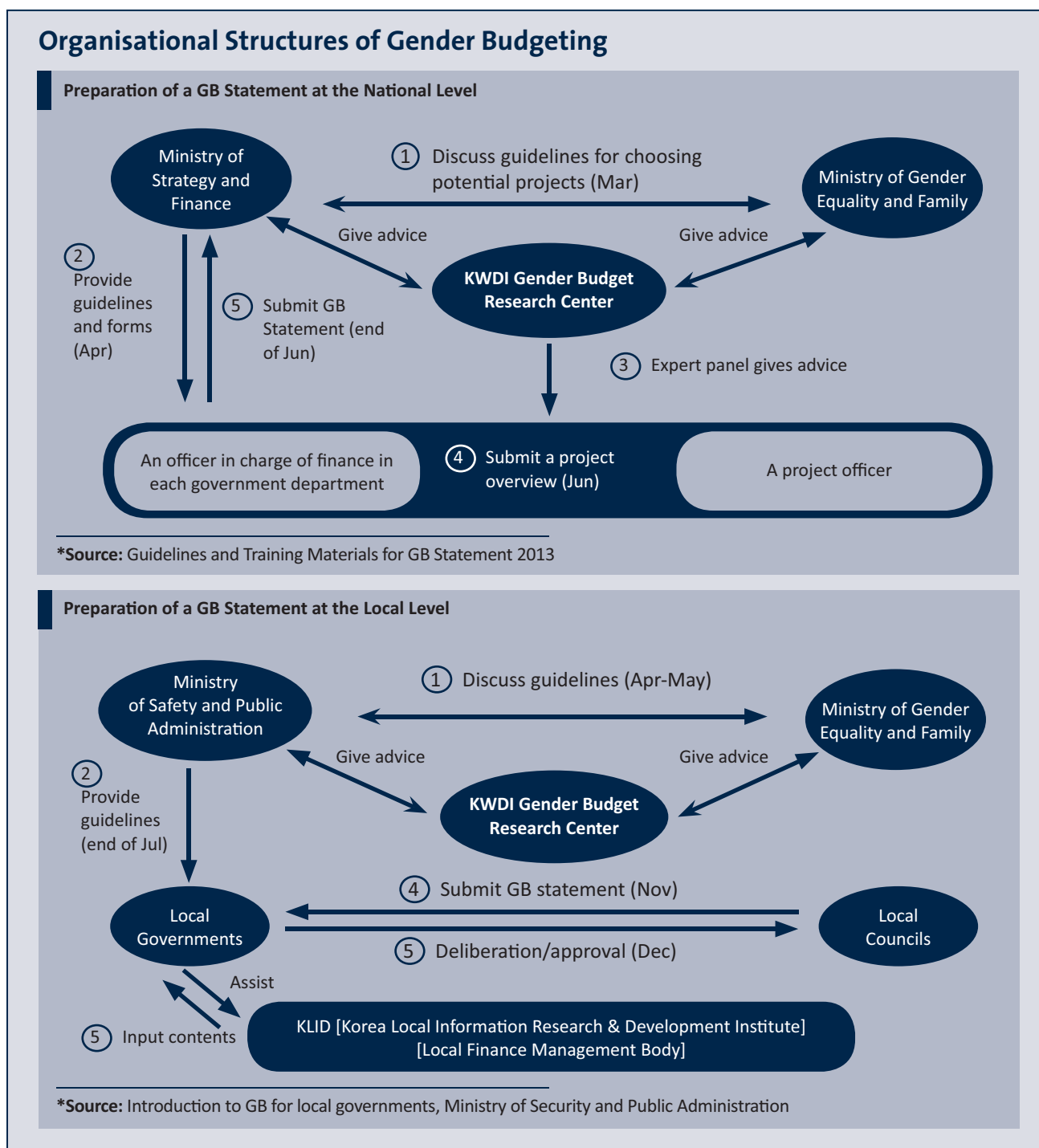
2. Actors

The leadership of the MoSF in issuing guidelines and introducing institutional mechanisms and that of the Ministry of Security and Public Administration in releasing guidelines for preparation of the GB Statement at local levels of government have provided authoritative support for operationalisation of GRB. The KWDI's GBRC, under the auspice of the MoGEF, has taken the lead in undertaking research and training programmes and performing a central advisory role in supporting government agencies to prepare GB Statements and GBBS.

(a) National Assembly

While some women parliamentarians were instrumental in initiating GRB in South Korea, over the years their proactive leadership seems to have declined. As such, there seems to be a low level of interest in the National Assembly in deliberating on GRB and there are no specific guidelines or a legal basis to ensure deliberation on GRB (Cho et al, 2014 a). It is really just the Gender and Family Equality Committee of the National Assembly that discusses GRB, and there's a need to improve the engagement of the Special Committee on Budgets and Accounts in reviewing the GB Statements and GBBS (Cho et al, 2014a).

Figure 22.2: Role of central agencies at national and local levels in coordinating the gender budget statement



Source: GBRC (2014); Cho et al (2011, 2012, 2013, 2014a, 2014b)

(b) GRB at the local level

At the local level as well, following the passage of a revision to the Local Finance Act in 2011 and guidelines issued by the Ministry of Security and Public Administration in 2012, local government heads have been submitting local GBBS and GB Statements to each local council starting in the 2013 fiscal year.

The number of projects that are implemented through the Local Government GB Statement have been increasing. In 2013 there were 11,803 projects run by 244 local governments, an increase from 7692 projects in 2012 (GBRC, 2015). The GBRC has chosen improving the utility of local GRB as the focus of its main research project for the years 2016–2020. The project

includes devising a plan to strengthen feedback on GRB and the monitoring function of local assemblies, conducting research to integrate local gender budgeting, participatory budgeting and PBB, and creating a model for evaluation of local GRB.

3. Knowledge development

A specialised centre for knowledge development and capacity building, GBRC at the KWDI, has been engaged in advising government agencies and developing knowledge materials on an ongoing basis. The range of research, information and support provided by the GBRC to the implementation of GRB is further indicated by its website, which has a detailed plan and extensive range of publications available to download, including *Gender Budgeting in Korea: The Effects of Operating National Gender Budget System and Measures for the Efficient Management of Local Gender Budget System* (Cho et al, 2012), *Gender-Responsive Budgeting Initiatives: Introduction and Progress at the National Level* (Cho et al 2011), and *Gender Analysis on Earned Income Tax Credit in Korea* (Cho, 2011). The GBRC is identified as a partner in the coordination of the development of the annual GB Statement at the national and local levels, including advising the GIA process.

4. Budgetary system

The budgetary context in South Korea is an enabling factor for GRB work. South Korea follows a PBB system and a high level of budgetary information is in the public domain. And yet researchers have noted some scope for improvement. While the PBB framework of South Korea is well established, as Park (2011) highlights, there are practical limitations to the extent to which it can be applied to projects aimed specifically at GE. GIA, on the other hand, does not suffice as an efficient performance measurement tool. This problem might be because GE policies are classified mainly by policy goals without much consideration given to the budget structure. Further, in terms of budgetary processes, the central government's performance management structure is divided into two: the budgetary programmes, which are managed by the MoSF, and the main policy projects that are managed by the Office for Government Policy Coordination. "However, when both parts are analyzed, there are overlaps because most policy projects require budgets. Not only do these overlap problems exist... it is impossible to manage the results from a comprehensive perspective of both non-budgetary policy and budgetary programs"(p. 82).

5. Concluding comments

South Korea provides an example of a country that has been proactive in continually refining its GRB approach and expanding it across sectors and levels of government. It has developed specific and detailed guidelines and formats for reporting the gender responsiveness of programmes and encouraged gender analysis at various points in the budget cycle, even though there's scope for improvement in that regard. An entire GBRC is dedicated to strengthening GRB work and is part of the mainstream GRB processes of the Government, working with the MoSF, the MoGEF and the finance departments of the line ministries.

However, a major limitation of GRB in South Korea is its limited scope. While the amount of budget allocations included in the GB Statement have been increasing, moderately, over the years, the proportion of the total budget covered by the GB Statement in fact remains quite small, even at its peak at 7.2 per cent in 2016. Despite legal status and institutionalisation, the actual translation of GRB exercises in the budgetary process seems to be limited. Relatedly, the alignment between the PBB process and GIA also seems to require improvement.

Another challenge for GRB processes has been the limited engagement of CSOs. Since adoption of the National Finance Act 2006, NGOs have struggled to be involved in GRB work (Ichii & Sharp, 2013). Kim Y.-O. (2008, p. 21) argues that there has not been a space for readily involving women's organisations in the academic and technical discussions about conceptual frameworks and methods of GRB. Recently there have been calls to improve GRB and GE outcomes by bringing together GRB with citizen's participatory budgeting approaches at the local levels (Kim K.-H. 2014), reaffirming the political dimension of budgeting.

In future, GRB work could be further strengthened by including gender concerns in the mainstream PBB framework and increasing the scope of the GB Statement and GBBS, especially with regards to the "non-women-specific programmes". Engaging CSOs in these efforts could help to facilitate representation of different communities and further strengthen the Government's accountability to its people.

Annex 22.1: GIA checklist and assessment form

(Agency Name) Gender impact Assessment Checklist (Initiative)				
Initiative title				
Department	Head	Department name:	Name/Contact	
	Staff	Department name:	Name/Contact	
Attachment		» Central government agency: Plan for the initiative		
Step	Qualification		Qualified or not	Others
Step 1	Exception	<input type="checkbox"/> Initiatives exclusively for woman » e.g.) Woman Farmer Nurturing Program, Woman Science Resource Nurturing Program, etc.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Step 2	Target Initiative	<input type="checkbox"/> Human resources Initiatives » e.g.) Education, employment, welfare, safety, etc.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
		<input type="checkbox"/> Construction/Improvement of Facility » e.g.) Park, roads, housing etc.	<input type="checkbox"/> Yes <input type="checkbox"/> No	
		<input type="checkbox"/> Other initiatives that have impact on men and women » e.g.) Industrial nurturing, R&D initiative etc.	<input type="checkbox"/> Yes <input type="checkbox"/> No	

II. Gender Nature in Policy Environments

Analysis Items		Relevance
A. Gender Needs	» Different gender needs from social cultural economic and physical biological difference between men and woman	<input type="checkbox"/> Relevant <input type="checkbox"/> Irrelevant
B. Gender Equality	» Reflecting gender nature in sharing benefits	<input type="checkbox"/> Relevant <input type="checkbox"/> Irrelevant
	» Reflecting gender nature in budget allocation	<input type="checkbox"/> Relevant <input type="checkbox"/> Irrelevant

A. Gender Needs

**For Items below, fill out relevant items only or draft as a whole.*

A-1. Different gender needs from social cultural Difference between Men and Women

- <Analysis Backgrounds>
 » **Present related statistics if available*

A-2. Different gender needs from Economic Difference between Men and Women

- <Analysis Backgrounds>
 » **Present related statistics if available*

A-3. Different gender needs from physical (Biological) Difference between Men and Women

- <Analysis Backgrounds>
 » **Present related statistics if available*

B. Gender Equality

B- 1 Reflection Gender Nature in Sharing Benefits of initiative

<Analysis Backgrounds>

» *Present related statistics if available

	2011		2012	
	Targets	Beneficiaries	Targets	Beneficiaries
Total	Persons	Persons	Persons	Persons
Women (ratio)	Persons (%)	Persons (%)	Persons (%)	Persons (%)
Man (Ratiol)	Persons (%)	Persons (%)	Persons (%)	Persons (%)

*Statistics Source:

**Municipal government agendas shall fill out beneficiaries in 2012 and 2013

» Analysis on Gender Gap and Cause

—

—

B- 2 Reflection Gender Nature in Budget Allocation

<Analysis Backgrounds>

» Budget Allocation

	2011	2012
Total	KRW million	KRW million
Women (Ratio)	KRW million (%)	KRW million (%)
Women (Ration)	KRW million (%)	KRW million (%)

*Municipal government agendas shall fill out budget allocation in 2012 and 2013

» Analysis on Gender Gap and Cause Analysis

—

III. Measures for Gender Equality

(Policy Improvement and Feedback Reflection)

Specific Assessment Item	Improvement Measures of the Initiative
Plan to reflect on las and regulations (including guideline)	
Plan to reflect on budget	
Plan to reflect on initiative contents-implementation method	

In-charge Department and Contact Info.

Agency/Department		
Department Head	Name: _____ /Position: _____ Phone No: _____	
Contact	Name: _____ /Position: _____ Phone No: _____ /e-mail: _____	

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23. Sri Lanka

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes¹ » Women's Charter adopted in 1993.
Budgetary information available publicly	
Budget outlines of ministries available on public platforms	Yes ²
Programme-based budgets available on public platforms	Limited ³
Line item budgeting or performance-based budgeting	Line item
OBI score 2015 (OBI Transparency Category)	39/100 (Minimal: Insufficient)
GRB activities	
Specific mention of GRB in national plans	No
Year in which GRB was first mentioned in policy documents/directives	1997
Legislation for GRB	No
National plan/strategy specifically for GRB work	No
Directives/policy guidelines for GRB	Yes (limited to rural development)
GRB is mentioned in budget call circulars	No
Gender budget statement at national level	No
Engagement at subnational levels	No (but there is a new directive which instructs select departments to allocate atleast 25 per cent of funds for women under rural economic investment projects)
Participatory GRB processes at the local level	No
Actors involved	
Main driver(s)/leaders	Ministry of Women and Child Affairs
Gender focal points/cells set up in line ministries	Yes

¹Article 12 states: "(1) No citizen shall be discriminated against on the grounds of race, religion, language, caste, sex, political opinion, place of birth or anyone of such ground." It also states, "(4) Nothing in this Article shall prevent special provision being made, by law, subordinate legislation or executive action, for the advancement of women, children or disabled person."

²A revamped MoF website has been launched: www.treasury.gov.lk. Budget estimates of ministries are available at <http://www.treasury.gov.lk/web/guest/budget-estimates>.

³<http://www.treasury.gov.lk/web/guest/budget-estimates>.

B. Summary of GRB work undertaken before 2010

(Based on country profile prepared by Sharp et al. (2010), available at http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/sri_lanka.pdf; and inputs from donors)

- » GRB was initiated in Sri Lanka in 1997, when it hosted one of the first GRB pilot projects supported by the Commonwealth Secretariat. The pilot included training, led by international experts, for select sectors. After the completion of the pilot, the government continued to undertake GRB initiatives, including gender analysis of large programmes and inclusion of gender-related aspects in budget proposal formats.
- » In 2000 a report titled *Engendering the National Budget of Sri Lanka* was released by the Department of National Planning of the Ministry of Finance and Planning, authored in collaboration with CENWOR (a CSO).
- » The 2007 BCC specifically mentioned women and included a section on “A Caring Society” that addressed social protection of vulnerable groups, including women (Sharp, Elson & Costa, 2010, p. 6).
- » Women’s rights groups and civil society were involved in preparing the National Development Framework which underpinned the budgeting process and policy (Budlender and Commonwealth Secretariat, 2007).
- » Several international donors supported GRB work as well as advocating for wider budgetary reforms which have helped improve Sri Lanka’s budgeting standards to create better transparency (Sharp, Elson & Costa, 2010).

C. GRB work undertaken post-2010

As a host of the Commonwealth GRB pilot, initiated way back in 1997, Sri Lanka was one of the first few countries in the region to engage with GRB. During the initial years, government, civil society and several international donors were proactive in contributing to several GRB activities. Even after the completion of the pilot, the government continued to undertake GRB activities, including analysis of budgets and inclusion of a section on “Caring Society” in the BCC. However, over the years, the momentum of GRB work seemed to slow down, and most of the early initiatives have not continued. For instance, unlike in the past, the recent BCCs have made no mention of the “caring society” section (which was introduced during the mid-2000s) or any other reference to gender (MoF, 2015) and the GFPs have had limited engagement with budgetary and planning processes. Data systems have continued to mention gender concerns, but make little contribution to informing the planning and budgetary processes. Despite the setbacks, GRB work seems to have been revived with new energy in 2016, with a directive mandating allocation of at least 25 per cent of the project investment on rural economic development for women. This seems to be a promising starting point for a revival of GRB work in Sri Lanka.

1. Policies

Along with the Constitution and Women’s Policy, the National Action Plan on Human Rights 2011–2016 also features a section on women’s rights. Specific policies have been introduced to address violence against women, including the Prevention of Domestic Violence Act 2005 and the National Action Plan on Sexual and Gender-Based Violence, which was approved in 2016. The government in its vision document emphasises introducing systematic planning and policy making that addresses the specific issues and concerns of women.

2. Institutional mechanisms

Recognising the urgent need for accelerating investments for rural women, on the initiative and push by the Ministry of Women and Child Affairs (MWCA), the Cabinet Ministers approved a Cabinet Memorandum on 9th March 2016 mandating allocation of at least 25 per cent of the project investment on rural economic development for women. The Memorandum identifies select ministries which need to allocate 25 per cent of their development projects for women. The Memorandum envisages preparation of a Provincial Women’s Economic Development Plan. District Women’s Economic Development Plan for each Province/District under the supervision of the Provincial Chief Secretary and District Secretary with participation of all Provincial Heads and Divisional Secretaries and field officers. The Women’s Development Officer in each District or

the relevant Divisional Secretary's Division is supposed to be the chief coordinating officer. The Memorandum also specifies monitoring of this policy by way of preparation of a national plan which will entail information gathered from the Provincial Council/District Secretariat and Divisional Secretariat levels, including physical and financial data.

This is a hugely significant step and will go a long way in ensuring that the benefits of the development projects reach rural women. Most importantly, the BCC of 2017-18 also included an addendum to this effect. The additional directive BD/HRD/120/01/2016 was sent by the MoF to Secretaries of select ministries instructing them to ensure that this cabinet memorandum is taken into account at the time of budget estimation.

However, the government should be cognisant of its limitations as well in terms of enabling gender mainstreaming across sectors and levels of government. Firstly, the directive is limited to rural development projects, thus limiting the scope of gender mainstreaming to only a few sectors, rather than truly achieving the aim of GRB, which is gender mainstreaming across all sectors. Secondly, the challenge lies in its implementation. For it to be successful, adequate awareness needs to be raised and capacities of officials need to be built at national as well as provincial levels to actualise this cabinet note. In order to address this issue, the MWCA with technical support from UN Women organised capacity building workshops for senior officials at national and provincial levels. This process needs to be sustained.

Box 23.1: Objectives of the Memorandum

- » Increasing women's income
- » Introduction of new employment opportunities and minimising unemployment among women
- » Broadening market opportunities for women's products
- » Minimising instances of women being victims of violence and discrimination of rights due to poverty
- » Promoting resource ownership, savings and investment potential of women
- » Empowering women as a productive labour force actively contributing to economic development rather than remaining as dependents.

Source: Women & Child Affairs Circular: 07. 2016, accessed from MWCA

Currently, there is no separate GB Statement. A section on "Women's Empowerment" is usually seen in the National Budget Speech, although in 2016 this only focused on a proposal to increase women's political participation to 25 per cent in political institutions.

(a) Sex-disaggregated data

The MoF has introduced online budget data management systems, such as the "integrated treasury management information system" (ITMIS). But currently, these do not provide sex-disaggregated data and are not oriented for outcome-based budgeting (communication with government representative, 2016). Lack of sex disaggregated data has been a key issue. For instance, the consultant noted that, as of 2015, there are no accurate statistics on the prevalence of GBV in the country.

3. Key actors

(a) Ministry of Women and Child Affairs

MWCA took the lead in pushing for the Cabinet Note that mandates 25 per cent budget allocation for women under all rural development projects and is expected to be the lead agency working with line ministries to operationalise it.

(b) Line ministries

GFPs are now appointed at the level of Additional Secretary (or equivalent level) within the line ministries. They were formerly set up at the level of junior staff who were mostly recent graduates working in isolation with limited ability to mainstream gender within their ministries. This has since changed to Additional Secretary level. Capacity development training modules were also being revised in recent years. In 2014 the restructured GFPs were set up in as many as 50 ministries at the national level. As of July 2015, with continued changes in the political context and merging of ministries, there are approximately 30–40 GFPs (communication with CO, 2015).

The role of GFPs is to carry out gender sensitisation programmes and events for ministry staff as well as promoting gender mainstreaming within ministry programmes.⁴ In 2015 GFPs were working on reviving the Sexual Harassment Reporting/ Complaints Committee and revising its procedures. So far, the impact of the GFPs is difficult to determine as they face a number of obstacles in carrying out their mandate. While they have received some form of capacity-development training, some GFPs are excluded from ministry work and they are not integrated into the ministry. Also, before being restructured, they were perceived to be part of a different ministry, i.e., MWCA, and not the line ministry they were designated in (communication with consultant, 2015).

(c) Donors

The ADB has mainstreamed gender concerns in the projects it supports. These projects include promoting access of poor communities to water supply and sanitation, electrification, sustainable livelihoods and food security (ADB, 2010). The ADB is also funding the ITMIS (Integrated Treasury Management Information System) project (communication with consultant, 2015). Other external donors such as Energia have undertaken gender mainstreaming work in the specific sectors they support, in this case the energy sector (Practical Action, 2011).

UN Women is working closely with the MWCA to ensure that the cabinet memorandum is implemented.

(d) Civil society

While CSOs were actively engaged in GRB work in the earlier years, there is no information available on the engagement of CSOs with GRB work in recent years.

4. Budgetary system

Sri Lanka's score on the OBI increased in 2010 to 67 but dropped to 46 in 2012 and 39 in 2015 (IBP, 2012, 2015). This score indicates that the government provides the public with only some information on the national government's budget and financial activities during the course of the budget year. This makes it challenging for citizens to hold the government accountable for its management of the public's money (IBP, 2015). Detailed budgets (estimated, revised and actuals) of ministries are available online and line item budgeting is followed.

5. Concluding comments

At the Review Workshop organised by UN Women in November 2015, a government representative noted that, after 2005, the momentum of GRB work had been "reined in" and that lack of institutional memory and training of officers were some of the challenges faced by GRB. While the Cabinet Memorandum requiring 25 per cent budget allocation for women in rural development projects, introduced in 2016, promises to be a powerful starting point for the revival of GRB in Sri Lanka, the challenge lies in its implementation. The scope of GRB needs to be expanded to other sectors as well. As donors support the implementation of the Cabinet Memorandum, engagement of CSOs is an area that could be considered.

⁴The MoWCA "Development Division" webpage gives information on the "Gender Focal Points". Ninety programmes were planned in 2014 to raise awareness among approximately 4000 beneficiaries covering all the ministries. Special programmes were also initiated to eliminate violence against women including workplace sexual harassment. The provision allocated for this purpose was Rs 1.00 million (<http://www.childwomenmin.gov.lk/English/about/programmes/development-division>). These programmes will cover gender sensitisation and gender mainstreaming training (communication with CO, 2015).

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24. Thailand

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: No specific mention of women/gender/non discrimination on basis of sex.¹ » Women's Development Plans; Plan on Gender Statistics
Budgetary information available on public platforms	
Aggregate budgets of individual ministries available on public platforms	Yes
Programme-based budgets available on public platforms	Yes
Line item budgeting or performance-based budgeting	Performance-based budgeting
OBI Score 2015 (OBI category of budget transparency)	42 (Limited: Insufficient)
GRB activities	
Mention of GRB in national plans	No
Year in which GRB was first mentioned in policy documents/directives	No
Directives/policy guidelines for GRB	No
National plan/strategy for GRB work ²	Yes
Legislation for GRB	No
GRB is mentioned in the budget call circular	No
Gender budget statement at national level	No
Engagement at subnational levels	Yes (initiated in a limited way)
Participatory GRB processes at the local level	Yes (initiated in a limited way)
Actors involved	
Main driver(s)/leaders	<ul style="list-style-type: none"> » Department of Women's Affairs and Family Development, Ministry of Social Development and Human Security » King Prajadhipok's Institute
Gender focal points/cells set up in line ministries	Yes

¹Section 4: "Subject to the provisions of this Constitution, all human dignity, rights, liberties and equality of the people protected by the constitutional convention under a democratic regime of government with the King as the Head of State, and by international obligations bound by Thailand, shall be protected and upheld by this Constitution."

²Under the work plan of the GE Division, Ministry of Social Development and Human Security.

B. Summary of GRB-related work undertaken before 2010

(Based on country profile prepared by Sharp et al. (2009), available at: <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/thailand.pdf>.)

- » Several GRB-related measures were introduced in the early 2000s, including institution of Chief Gender Equality Officers (CGEOs) in line ministries, setting up of GFPs and emphasis on sex-disaggregated data and gender analysis work.
- » In 2004 the Office of Women's Affairs and Family Development (OWAFD) acknowledged that achieving GRB was still far-fetched in the Thai budgeting system (Sharp, Costa, Mundkar & Elson, 2009). Nevertheless, in the same report, the OWAFD also noted the increase in budget allocations for awareness raising, training of trainers and development of materials on gender issues.
- » In 2007 Friedrich Ebert Stiftung supported an initiative to work with politicians on GRB as well as local government officials.

C. GRB work undertaken post-2010

In recent years, a range of activities have been undertaken by the Department of Women Affairs and Family Development (erstwhile OWAFD) as well as by the line ministries towards making policies and programmes gender responsive and the Government has continued to emphasise its commitment to GE through policies and plans. However, no specific changes have been made to the budgetary processes or any directives issued to operationalise GRB.

1. Policy commitments

The Government of Thailand has developed long-term (20-year) and, on a regular basis, short-term (5-year) Women's Development Plans, which have also informed the Government's 5-year national Master Plans. Thailand is currently implementing the Women's Development Plan in alignment with the 11th Economic and Social Development Plan 2012–2016. The Gender Equality Bill was also enacted on 9 September 2015.³ This law ensures protection of women from discrimination as well as prohibition of discrimination on the grounds of sexual orientation.

In 2014 the Government also noted the need to strengthen GRB in its review of the implementation of the Beijing Declaration and Platform for Action. It noted that there is a need to raise awareness on the importance of “establishing financial benchmarks, with associated means of tracking expenditure on GE; implement targeted financing for gender equality and women's empowerment; promote gender-responsive budgeting, and ensure that women's organisations, at all levels, can access funding mechanisms” (Government of Thailand, 2014).

Further, after attending the UN Women Global Leaders' Forum in September 2015, the Prime Minister pledged commitments to GRB, sex-disaggregated data and inclusion of gender sensitisation in school curricula, thus creating an enabling environment for initiation of GRB work.

Another significant development that took place in 2015 was the inclusion of GRB in the draft Constitution. As a result of UN Women's support for gender advocates both in the Government and civil society, including gender advocates in the Constitution Drafting Committee, GRB is included for the first time in the draft Constitution of Thailand.

Currently, though, GRB is not specifically mentioned in the policy documents related to GE. For instance, while the Women's Development Plan addresses various sectors, such as health, environment and media, it does not mention GRB.

³See Gender Equality Bill 2015, *Royal Thai Government Gazette*, 13 March 2015.

2. Institutional mechanisms

(a) Sex-disaggregated data

While no specific mechanisms have been introduced in the budgetary processes to operationalise GRB at the national level, the Government has emphasised its commitment to the collection of sex-disaggregated data. For instance, the website of the Gender Information Centre provides sex-disaggregated data, covering various areas including poverty, education and VAW.⁴

The Department of Women's Affairs and Family Development DoWFD has encouraged government units to consider the collection and use of sex-disaggregated data in their master plans and any work plans/projects and activities and it has been working with the National Statistical Office (NSO) to improve its sex-disaggregated database. The NSO developed Thailand's first five-year Statistical Master Plan 2011–2015, and one of the sub-committees focused on gender statistics. These processes led to the development of the first Sectoral Gender Statistics Development Plan 2013–2015. It was hoped that the production of gender statistics sets would enable government agencies to use the data as a tool for improving programmes and projects with a gender perspective and the implementation of GRB (Government of Thailand, 2014). The NSO (n.d.) has also maintained a sex-disaggregated database for various sectors, including health, education, employment and political participation.

However, there is still significant scope for improvement in the collection and monitoring of sex-disaggregated data by the line ministries (communication with CO, 2016). Also, centralised databases such as those of the Gender Information Centre and the NSO cover only a few areas, and don't seem to inform the planning and budgetary processes of the line ministries.

3. Key actors

(a) Department of Women's Affairs and Family Development

In 2014, after completion of a pilot project on GRB in that was co-led by UN Women and King Prajadhipok's Institute⁵, the DoWFD allocated its own funding to continue GRB work, with technical support from KP Institute and UN Women.

In 2014–2015 the DoWFD organised three 4-day capacity building workshops for GFPs and government officials responsible for policy and planning, representing 131 line departments. In 2015 the DoWFD developed a manual on GRB for government agencies at the national level. In 2016, the DoWFD organised training for over 200 GFPs and officers engaged in policy and planning work in their line departments. The DoWFD has also included GRB in the annual trainings of GFPs.

(b) Budget Bureau

While the engagement of the Budget Bureau on GRB has been limited so far, after GRB was incorporated into the 2015 draft Constitution, the DoWFD and the Budget Bureau⁶ have been collaborating to revise the budget request form to the line ministries to include gender-related considerations in the budget process in 2016.

In 2002 some women's groups filed complaints to the Office of Ombudsman on the requirement under the tax law that married couples file their income tax returns jointly, because this unfair practice increased the tax burden for women. The President of the Office of Ombudsman accepted the complaints by the women's groups and led the process to request the Supreme Court of Justice to review the tax law in order to allow married couples to file their taxes separately, citing that women and men shall enjoy equal rights under the Constitution of the Kingdom of Thailand. As a result, the Supreme

⁴ Thailand's Gender Information Centre: <http://www.gender.go.th>.

⁵ King Prajadhipok's Institute (KP Institute) is a research and development institute attached to the parliament. Its mandate centers around research, development and capacity development for public and private actors in Thailand on democratic and inclusive governance.

⁶ The Budget Bureau is under the Office of the Prime Minister (and not the Ministry of Finance) and the revenue side, i.e. the Revenue Department and the Excise Department, are under the MoF.

Court of Justice finally approved the amendment of the tax law in 2012. Subsequently, the tax law was amended and implemented by the Revenue Department of the Government of Thailand in 2015.

(c) King Prajadhipok's Institute

A pilot project on GRB was launched in 2012 by King Prajadhipok Institute, with support from UN Women. The pilot included projects at the local level, including participatory local level budgeting and action research based on case studies. This project enabled mainstreaming of gender issues in the budgeting process at the local level (UN Women, internal report, 2016). Since the completion of the pilot project, King Prajadhipok Institute has been providing technical support to the DoWFD and it has also integrated GRB into the regular training courses for local government organisations.

(d) Line ministries

In 2012 CGEOs and GFPs were appointed in 19 ministries composed of 127 departments and four independent agencies tasked with the preparation and implementation of the master plan and tracking performance to ensure promotion of GE (communication with CO in 2013⁷). As of 2016, GFPs have been appointed in 135 departments. The CGEOs and GFPs are responsible for undertaking gender analyses and integration of gender concerns into the respective ministries' plans. Various ministerial departments have made an effort to integrate gender concerns in their planning processes and also improve the collection of sex-disaggregated data. A few examples are given below.

- 1) The Department of Fisheries of the Ministry of Agriculture and Cooperatives collects sex-disaggregated data and uses it in the analysis of gender roles in the workplace. It has integrated gender aspects in its core missions and projects, such as fishery programmes for schools, and restoration and job creation for fishermen, housewives and the fishery communities. The department initiated a project to create awareness and disseminate knowledge about GE in the management of fisheries. Its master plan also includes the goal of GE. Additionally, a research project was rolled out on the role of women in fisheries management. Other projects that promote the role of women in the fisheries sector are the Mekong Gender Technology Transfer in Freshwater Aquaculture, Women's Access to Information in Northeast Thailand, and training and professional development for stakeholders of the Department of Fisheries. A committee on integrating the gender dimension into fishery management has also been established.
- 2) The Department of Irrigation, Ministry of Agriculture and Irrigation has been making efforts to build a comprehensive sex-disaggregated database at the central and regional levels as well as making specific budgetary allocations to promote GE. Welfare organisations that benefit both women and men have also been set up. Efforts have also been made to promote equality between men and women in the bureaucracy.

(e) Outside-government actors

Donors: Currently, UN Women is actively supporting the DoWF and King Prajadhipok Institute in their GRB activities. It supported King Prajadhipok Institute to implement the GRB pilot, launched in 2012, at the national and subnational levels, which led to an expression of interest and eventual leadership of the DoWF in GRB at the national level. The ADB, meanwhile, has come up with a partnership strategy 2013–2016 for Thailand to support women's economic empowerment and leadership in disaster management and infrastructure development (ADB, n.d.).

Civil Society Organisations: An active civil society exists in Thailand. They contributed to advocating for changing the tax laws for improved gender responsiveness and a few also represented the civil society in the Constitution Drafting Committee that has included GRB in the Draft Constitution. A group of CSOs also provided comments on the challenges faced by GRB work in their Beijing +20 review (Thai Women's CSOs, 2014).

⁷In 2013, UN Women ROAP collected information from UN Women COs in the Asia Pacific region using a 'Fact Sheet' format. The inputs were provided in response to the fact sheet questionnaire.

4. Budgetary system

Thailand's OBI score in 2012 was 36 out of 100 and 42 out of 100 in 2015. Thailand's score indicates that the Government provides the public with minimal information on the national government's budget and financial activities during the course of the budget year (IBP, 2015). The Government introduced PBB in the early 2000s. The 'Budget in Brief' is made available to the public and the budget is also available on the Budget Bureau website in Thai, broken down by programme for each government agency, as listed in the Budget Act of each year. The Budget Bureau website also provides annual reports on 'results and performance of costs'.

5. Concluding comments

The Beijing +20 report submitted by women's organisations in October 2014 commented on the challenges faced by gender mainstreaming initiatives in Thailand. The report noted that the CGEOs and coordinating staff at both the ministerial and departmental levels did not receive regular and adequate capacity development to incorporate gender mainstreaming into their respective programmes and projects. It further noted that monitoring tools such as the indicators in the Women's Development Plan, sex-disaggregated data and gender based analysis were not well developed and effectively used and that the NWM did not have adequate authority to advocate for gender mainstreaming across sectors (Thai Women's CSOs, 2014). While line ministries and the DoWFD seem to be undertaking various activities to strengthen gender mainstreaming work in Thailand, GRB has not yet been operationalised in the mainstream budget processes. Line ministries have set up GFPs and have been required to develop 'Master Plans for GE' since the mid-2000s. However, in the absence of monitoring mechanisms, it is not clear to what extent the gender mainstreaming efforts have led to increased budgetary allocations for women.

As such, Thailand presents an example of a country where no specific directives or guidelines have been issued for GRB, despite the Government's continued expressions of commitment to gender mainstreaming work over the years. Yet, even in the absence of specific guidelines or directives from the Budget Bureau, line ministries have continued to adopt innovative measures to make their programmes gender responsive. The fact that PBB is followed in Thailand and that active women's groups exist and have actually been able to lobby for a concrete change on the revenue side are powerful enabling factors for overall accountability and for GRB.

In future, with the expected inclusion of a GRB requirement in the Constitution and some joint efforts by the DoWFD and the Budget Bureau to include GRB in the budget request form, it is hoped that some specific GRB entry points will be introduced in the budgetary process to make GRB a more sustained exercise that is less dependent on the individual interest of line ministries.

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25. Timor-Leste

A. Checklist on current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes¹ » National Development Plan adopted the principle of gender mainstreaming » Timor Leste Strategic Development Plan 2011–2020
Budgetary information available publicly	
Aggregate budgets of ministries available on public platforms	Yes
Programme-based budgets available on public platforms	Yes
Line item budgeting or performance-based budgeting	Performance-based budgeting introduced in 2016; line item budgeting continues alongside.
OBI score 2015 (OBI Category of Budget transparency)	41/100 (Limited: Insufficient)
GRB activities	
Mention of GRB in national plans	Yes
Year in which GRB was first mentioned in policy documents/directives	2008
Legislation for GRB	No
National plan/strategy specifically for GRB work	No
Directives/policy guidelines for GRB	Yes
GRB is mentioned in budget call circular	Yes
Gender budget statement at national level	No
Engagement at subnational levels	Yes
GRB processes at the local level	Yes (Gender Working Groups at the district level)
Actors involved	
Main driver(s)/leaders	Secretary of State for Support and Socio-Economic Promotion of Women (SEM)
Gender focal points/cells set up in line ministries	Yes: Gender Working Groups

¹Sec 63: The law shall promote equality in the exercise of civil and political rights and non-discrimination on the basis of gender for access to political positions.
 Sec 16: All citizens are equal before the law, shall exercise the same rights and shall be subject to the same duties. 2. No one shall be discriminated against on grounds of colour, race, marital status, gender, ethnical origin, language, social or economic status, political or ideological convictions, religion, education and physical or mental condition.
 Sec 17: Women and men shall have the same rights and duties in all areas of family, political, economic, social and cultural life.
 Sec 39: Maternity shall be dignified and protected, and special protection shall be guaranteed to all women during pregnancy and after delivery and working women shall have the right to be exempted from the workplace for an adequate period before and after delivery, without loss of remuneration or any other benefits, in accordance with the law.

B. Summary of GRB-related work undertaken before 2010

(Based on country profile prepared by Costa et al. (2009), available at <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/timor-leste.pdf> ; and inputs from donors)

In Timor-Leste gender equality is guaranteed by the constitution of 2002.² As a signatory of CEDAW, Government has also committed to combat any form of discrimination against women.

- » Gender mainstreaming was made an integral part of the first five-year National Development Plan. The concept of GRB was introduced to MPs as a strategy for achieving GE in 2008, and in the same year the government initiated efforts to include gender concerns in the national budget process and elevated the NWM to 'Secretary of State for Gender Equality' (SEPI), with a seat in the cabinet.
- » From 2008 to 2010 state budget documents included a Gender Statement – a one page narrative statement on the Government's intention to mainstream gender and undertake GRB work (Timor-Leste Ministry of Finance, n.d., Budget Book 1 for 2008, 2009 and 2010). An agreement between the government, parliament and civil society was also signed in 2008 to agree on joint collaboration for implementation of GRB (Corner, 2012).
- » GRB gained further momentum in 2009, with the adoption of a parliamentary resolution under the IVth Government, which was made possible due to the push from women parliamentarians and lobbying by civil society, with support from donors. The resolution provided a mandate for GRB in Timor-Leste.
- » In 2010 when the Law against Domestic Violence was adopted, women's advocates used the momentum gained by GRB work to demand resource allocation for responsible ministries and secretaries of state to implement the law.
- » Starting in 2010, SEPI began to review the AAPs of line ministries from a GRB perspective. Over the years, SEPI became progressively more active in including gender analysis in the planning processes.
- » Several gender training programmes have been organised for GFPs of line ministries and planning and budget divisions of key ministries as well as parliamentarians and civil society. These have been led by SEPI with support from international donors. However, the influence of gender analysis in the planning process has been limited due to the limited capacity of the NWM and MoF.

C. GRB work undertaken post-2010

Over the years, several GRB initiatives introduced during the early stages of GRB work in Timor-Leste have been sustained, including capacity building with line ministries, input from the Secretary of State for Support and Socio-Economic Promotion of Women or SEM (erstwhile SEPI) into the Annual Action Plans (AAPs) of line ministries and progress on certain gender equality targets that are included in the AAPs (UN Women, 2016). However, institutional mechanisms launched in the early years were gradually discontinued. For instance, in recent years the Government has not referred to the GRB resolution from 2009, and the publishing of the narrative gender statement also stopped three years after its introduction in the 2008 Budget. While GRB work faced some setbacks, the inclusion of gender issues in the mainstream planning processes and the alignment of GRB entry points with the general budgetary reforms are important achievements. They become especially significant when situated in the political context of a state that has lacked political stability in its recent past. Overall, the initial efforts of the Government to introduce GRB have led to an increased demand for accountability and transparency in Timor-Leste, which has had a positive impact on policy and budgetary processes (Costa, 2014).

²As part of the fundamental objectives: "Section 6: The fundamental objectives of the State shall be: j) to promote and guarantee the effective equality of opportunities between women and men"; as well as under Part II: Fundamental Rights, Duties, Freedoms and Guarantees, where section 16 provides protection against discrimination and section 17 guarantees women and men the same rights and duties in family life, political, economic, social and cultural.

1. Policy commitments

Gender mainstreaming has been adopted as a strategy for achieving GE since 2002. GRB is also promoted in the Strategic Development Plan 2011–2030 as reflected in this statement: “Our vision is that in 2030 Timor-Leste will be a gender-fair society where human dignity and women’s rights are valued, protected and promoted by our laws and culture by 2030. ... [to achieve this vision] gender mainstreaming will be promoted across government in policies, programs, processes and budgets”. There are also specific laws and policies to address VAW, namely, the Law Against Domestic Violence and the National Action Plan on GBV.

2. Budgetary system

Timor-Leste has had a relatively simple line-item budget with five line items: wages and salaries, goods and services, capital development, minor capital and transfers. This allowed for flexibility of transfers between and within line items, making it difficult to monitor the flow of funds (Corner, 2012). An 'Activity-Based Budget' was introduced in 2016 and the AAPs, starting in 2016, are also to include budgetary information for the planned activities. However, the line item budgeting system has not been stopped and, as of March 2016, continued to be the main reference point for monitoring the flow of funds.

The VIth Government has expressed its commitment to high quality and sustainable economic growth, reducing poverty and delivering effective services and improvement of budgetary and administrative processes. To achieve this, a smaller, more efficient and effective administration has been created to improve planning, monitoring and evaluation, and administrative efficiency, and to reform the fiscal and legislative processes. In his effort to increase transparency and efficiency, the Prime Minister established several new entities, including the Planning, Monitoring and Evaluation Unit and the Social Audit Unit. The Prime Minister’s Office has also engaged with the civil society on its Social Audit initiative and signed a Memorandum of Understanding with the NGO platform FONGTIL. UN Women has provided technical support to the Social Audit Unit through a National Adviser, who was also a GFP of the Prime Minister's Office. All these developments and institutional mechanisms, especially the emphasis on monitoring and evaluation and social audits, present important GRB entry points.

Timor-Leste’s transparency score on the 2015 OBI is 41 out of 100, a marginal improvement from 36/100 in 2012, and slightly below the global average score of 45 (IBP, 2015), indicating that the Government of Timor-Leste provides the public with limited budgetary information.

3. Institutional mechanisms

(a) Annual Action Plans

The main entry point for operationalisation of GRB in Timor-Leste has been through the planning process, i.e. by including a GRB entry point in the template of the AAPs that are submitted by the line ministries to the PM’s Office. The AAP guidelines developed by SEM and the BCC provide guidance to line ministries in including gender in their respective AAPs and this process has been steadily strengthened since 2010, through SEM’s participation in the review process of the AAPs. The AAP is a potentially powerful and sustainable entry point for GRB, as it is situated within a mainstream planning document.

At the same time, commentators have pointed out that the AAP format does not allow for an in-depth analysis of the gender responsiveness of programmes. Corner (2012) noted that the AAP format only allows for a very abbreviated description of activities, with no detail of budget allocations. The limited availability of sex-disaggregated data makes the tracking of implementation of programmes mentioned in the AAPs nearly impossible (communication with CO, 2015). A positive step in the year 2016 has been the introduction of a column for budgetary allocations for activities in the AAP format. This could become a powerful tool for tracking the budgetary commitments of ministries for promoting GE.

Further, to address the monitoring gaps faced by the implementation of AAPs, the Government launched the 22/2015 Decree Law on Planning, Budgeting, Monitoring and Evaluation. It has a mandatory requirement of quarterly reporting

to ensure that the AAPs are monitored. The ministries and secretaries of state are required to identify the programmes, activities, indicators and results in their ASps, which are reviewed by the MoF and the recently set up Planning, Monitoring and Evaluation Unit. If the AAPs comply with all the requirements, they become part of the 'Pasta Verde'³ which, after review by the Political Budget Revisions Committee, are inserted in the budget for the following year. While better monitoring mechanisms for implementation of AAPs will also be important for GRB work, its non inclusion in the Decree Law poses an institutional barrier to GRB work. The Decree Law also does not provide for the SEM's role in the budget formulation process to ensure gender mainstreaming in the annual plans and budgets. The role of the SEM in the budget formulation process is thus dependent on the will of the Prime Minister and advocacy by the SEM on an ongoing basis and not because of a policy or legal requirement.

(b) Budget Call Circular

The BCC provides guidance to the line ministries on how they should pay attention to GE goals while deciding budget allocations and refers to the guidelines developed by the SEM on including gender concerns in programmes. The relevant paragraph reads as follows:

The programme of the fifth government commits that gender equality and nutrition for children are MDG objectives which need to be given attention from all. Therefore each Line Ministry and State Institution needs to 'discriminate' in their submission, to allocate budget for gender activities and programmes for children. Gender activities need discrimination following the guidelines of the Secretary of State and programmes related to children. To achieve this, it is requested to the relevant ministries and agencies to identify the strategic areas and ensure budget allocation are adequate to reach the set objectives.

While this potentially supports inclusion of GRB, the reference to "guidelines of the Secretary of State" could be made clearer to ensure that the line ministries use the sector-specific checklists prepared by the SEM.

4. Key actors

With the lead of the SEPI/SEM, several actors including the line ministries and parliamentarians have supported GRB work at the national level.

(a) Secretary of State for Support and Socio-Economic Promotion of Women (SEM)

The SEPI, restructured as the SEM in 2015, is the central agency advocating for the GE agenda in Timor-Leste. Its role includes reviewing the AAPs from a gender perspective, building capacities of line ministries and developing sector-specific checklists to support line ministries' GRB activities. The checklists are circulated to the line ministries by the Prime Minister's Office. An illustration of a checklist prepared by the SEM for the Ministry of Justice is given at Annex 25.1. The role of the SEM in the budget and planning preparation has steadily increased in recent years and by 2015 they were closely collaborating with the Prime Minister's Office and the MoF, playing an active role in the budget formulation process at several stages. In recent years, the SEM has also been part of the annual budget formulation workshops hosted at the MoF for line ministries, and the MoF has asked for their input at the budget review stage.

A strength of GRB work in Timor-Leste has been ongoing training programmes that have been organised by the SEM with support from UN agencies for women parliamentarians, GFPs and staff of the Ministry of Finance as well as specific sectors and CSOs. The SEM has also recently started to train line ministries in a more targeted manner. In preparation for the 2016 Budget, the SEM trained eight line ministries on evidence-based gender responsive planning and provided them with sector-specific guidelines on integrating GE principles and the recommendations of the CEDAW Committee into their AAP. The quality of the SEM's sector-specific guidelines has been continuously improving since 2013, through further development of the capacity of SEM staff. In 2015 all civil servants in the districts also received an induction training on GE, organised by the SEM and UN Women.

However, even as the SEM continues to make efforts to strengthen gender mainstreaming processes, it faces challenges in being an effective advocacy body. Given its limited powers, the division of the SEM responsible for GRB has no function

³Literal translation: Green Dossier (a compilation of all the planning documents/AAPs).

or obligation to network with any other institution or counterparts on GRB or gender issues. Its position as a Secretary of State and not a ministry limits its authority as an inter-sectoral advocacy body and its capacity to influence budgetary processes. Further, the widespread view that GRB is primarily the responsibility of the SEM, a view shared by the MoF and some staff members in the SEM itself, is a challenge that the SEM faces.

(b) Prime Minister's Office

The Prime Minister's Office has played a key role in promoting GRB at the national level. All the guidelines issued to the line ministries about considering gender in their AAPs are issued by Prime Minister's Office. It issues memos with attached sector-specific guidelines/checklists, which are prepared by the SEM, to 16 line ministries, state secretaries and other government institutions obliging them to integrate GE into their AAPs.

The Vth Constitutional Government dissolved with the resignation of the Prime Minister and was followed by a smooth political transition to the VIth Constitutional Government. The new government has reaffirmed Timor-Leste's commitments to GE in its messages and actions and the VIth Constitutional Government Programme is a continuation of the policies, plans and programmes of the Vth Government as outlined in the Strategic Development Plan 2011–2030.

(c) Ministry of Finance

While the role of MoF in pushing the GRB agenda has been limited to including GRB requirements in the BCC and AAP guidelines, in 2014 it has taken some measures to consider gender issues in its own programmes. In 2016 the MoF has also responded to UN Women's request for a gender analysis of the taxation reforms.

(d) Line ministries and municipalities

The Government promoted the engagement and accountability of line ministries and district-level agencies by setting up GFPs in 2008. Through Government Resolution 27/2011 the GFPs were replaced by Gender Working Groups (GWGs). Headed by a senior civil servant (a Director General), the GWGs are expected to have more influence than their predecessors. The GWGs are responsible for ensuring gender issues are given attention in the work of the respective agencies by developing a gender strategy and/or ensuring inclusion of gender issues in agencies' work plans. By 2016 GWGs were established in all 13 districts of the country and 15 GWGs were established at the national level in various government agencies, including the ministries of health, education, security and social solidarity.

With continued support from the SEM, UN Women, the PM's Office and guidelines issued by the MoF, the engagement of line ministries seems to be improving over the years. During 2015 the SEM provided targeted and sector-specific support to nine key ministries and the results of these efforts were reflected in the line ministries' AAPs for 2016. UN Women's analysis of the draft budget for 2016 showed that seven institutions made budgetary allocations for specific activities to promote GE (namely, the Ministries of Interior, Agriculture, Education, Health, Justice, Finance and Social Solidarity). Further, the analysis also showed that overall 61 per cent (24) of all the ministries and state secretaries mentioned or made a general commitment to GE, in varying degrees of detail and depth, reflecting a basic level of consciousness amongst state agencies about their accountability for promoting GE.⁴

For example, in its draft AAP for 2016, the MoF allocated an amount of USD 67,900 for developing a gender marker for the donor database and USD 96,100 for the development and implementation of an affirmative action plan for women to comprise 35 per cent of the ministry's decision-making positions. The Ministry of Justice's draft AAP for 2016 included a target to strengthen their staff capacity on human rights and gender equality.⁵

While progress has been made, the capacity of the GWGs to operationalise GRB within their respective sectors is still an area of development with much scope for improvement (communication with CO, 2015). Besides the challenges in the understanding and capacity of line ministries, another barrier to the effective contribution of the GWGs is their institutional relationship with the SEM. The GWGs are required to report to the SEM on their activities, but it's not

⁴In 2014, 28 ministries mentioned gender issues in their AAPs.

⁵Taken from UN Women's analysis of the draft 2016 budget (Internal report of UN Women, Timor-Leste)

clear whether this mechanism actually translates into practice. Such an inter-ministerial arrangement can be potentially confusing, even as it provides space for inter-ministerial collaboration.

At the district level, the GWGs of the municipalities, headed by the Deputy Municipal Administrator, receive a small amount of funds each year, through the Ministry of State Administration, for their functioning and activities (communication with CO, 2015) and their capacity to influence gender mainstreaming processes appears limited.

(e) Women parliamentarians

The cross-party Women's Caucus in the Parliament has been a strong advocate for GRB and requires a special mention given its contribution to initiating GRB work in Timor-Leste. The Women's Caucus has seen GRB as a way to fulfil its GE mandate. Over the years, the Women's Caucus's voice within the Parliament has also become stronger. In 2011 the President of the Women's Caucus, also the then Vice President of the Parliament, was able to advocate for a budget allocation for the Women's Caucus which has become a permanent feature since. And, despite the opposition by male members, the Women's Caucus was able to negotiate for a specific section for their comments in the overall parliamentary analysis of the budget. They were also able to successfully advocate a special budget allocation for the implementation of the domestic violence legislation (communication with donor, 2015).

Since 2014, the Women's Caucus's engagement with GRB work has seen renewed momentum. During 2014 they asked UN Women to undertake a gender analysis of the budget and in 2015 they held joint meetings with CSOs and UN Women and accepted the GRB-related recommendations made by a CSO network, GRB Group. A joint meeting between the GRB Group and the Women's Caucus, facilitated by UN Women in 2015, led to the inclusion of the statement of the Women's Caucus in the Parliament's Report to the Government. The report made recommendations to strengthen gender mainstreaming in budgeting and planning processes and requested funding to promote GE goals.

However, even though the Women's Caucus has potential to push the GRB agenda, it must be noted that in practice parliamentary monitoring of the budget remains limited due to the nature of the budget and planning documents, with MPs having "no way of knowing what the money was actually spent on" (communication with CO, 2016). Further, some GRB advocates have noted that the political pressures the women face in their different parties may serve to curtail the Women's Caucus's effectiveness (Costa, Sawer & Sharp, 2013). Nevertheless, despite these limitations, the Timor-Leste Women's Caucus provides a good example of how parliamentarians can contribute to strengthening GRB work.

(f) Outside-government actors

Donors: UN Women, the Norwegian Government, Aus Aid/DFAT and the Asia Foundation are some of the donors supporting gender equality work in Timor-Leste. The ADB also co-published a 'Country Gender Assessment' in 2014, along with UN Women and Government of Timor-Leste. UN Women has been particularly active in pushing the GRB agenda in Timor-Leste at the national level. They have been working with CSO, the Women's Caucus and the government through various activities, including research on gender analysis of budgets and training work. UN Women's gender advisers are also deputed at the MoF, the SEM and the recently set up Social Audit Unit to support gender mainstreaming efforts. UN Women also supported the SEM to strengthen the guidelines for line ministries on including gender issues in AAPs.

Civil society: Timor-Leste has had an active civil society that has contributed to giving visibility to gender inequality (Costa, 2014). In 2011 a few CSOs constituted a 'GRB Group' with support from UN Women, which makes yearly submissions to the Parliament, stating key requirements from the Government's budget and planning priorities. While initially it didn't gain much traction, in recent past there has been a renewed interest in GRB work amongst CSOs and the government is becoming increasingly receptive to the GRB Group's submissions. In 2015, for the fifth consecutive year, the GRB Group submitted its analysis of the budget to Parliament, which did have an influence on the budget. For instance, the MPs took four of the recommendations of the GRB Group into the plenary discussions, which eventually led to a funding increase for prevention programming for the HIV Commission. In 2015 several CSOs also participated in a four-day workshop on budget analysis that was organised by UN Women.

4. Concluding comments

Despite being a new state that is dealing with challenges that come with setting up new systems, Timor-Leste was able to establish a gender mainstreaming framework in line with international best practices (Costa, 2014). And even though GRB had a few institutional setbacks and a loss of momentum during 2010–2011, with continued efforts of the SEM and with support from UN Women, there has been improvement in the engagement of line ministries and in the inclusion of gender issues in the AAPs. In recent years, there has also been a renewed interest and energy amongst the Women’s Caucus and the CSOs in pushing the GRB agenda – which has potential to strengthen government accountability and public dialogue on the importance of GRB. The recent focus of the Government on improving budgetary and administrative processes has created further opportunities for GRB that the SEM, the Women’s Caucus and the CSOs could leverage. Their efforts could be strengthened with support from the MoF, which could help institutionalise GRB within the mainstream budgetary, monitoring and audit processes, with more specific guidelines and reporting formats.

Annex 25.1: Excerpt from a checklist developed by the SEM for the Ministry of Justice

Recommended actions to be included in the AAP 2016

Based on the analysis of the problems or gender gaps identified in the first section, SEPI recommends the following:

1. One of the goals of the Justice Sector Strategic Plan (2011–2030) is to have by 2015 the principle of non-discrimination, sensitivity to gender issues and the protection of vulnerable groups and human rights will be guaranteed in the justice sector. Make this visible in your Annual Action plan.
2. To continue disaggregating indicators and targets when relevant under column xxx. Include baseline and target if available to ensure possibility of monitoring.
3. Ensure the objectives in the plan are not gender neutral and specify the needs of women and men.
4. Allocate budget for the implementation of NAP:
 - ▶ To develop, publish and disseminate information on how victims can access legal aid and understand the steps in the judicial process;
 - ▶ Provide financial support to legal aid organisations to represent GBV and DV victims in court;
 - ▶ Work with Court actors to establish victim and witness waiting rooms or other safe spaces at each of the district courts; and ensure spaces exist in new structures that are built; (Pillar 3, Output 9, activity 9.1.1)
 - ▶ Purchase screens for each district court so that victims and witnesses do not have to give evidence in view of the defendant; (Pillar 3, Output 9, activity 9.1.3)
 - ▶ Develop guidelines on sentencing and provisional maintenance that comply with requirements under the Penal Code and LADV; (Pillar 3, Output 10, activity 10.2.1)
 - ▶ Conduct round-table discussions with sitting judges and prosecutors on addressing challenges in trying GBV and DV cases, including: recommendation and determination of sentences and use of coercive measures; (Pillar 3, Output 10, activity 10.1.1)
 - ▶ Identify a strategy for prosecution of GBV and DV crimes to expedite pending criminal cases such as establishing specialist prosecutorial unit with dedicated staff; (Pillar 3, Output 7, activity 7.2.1)
 - ▶ Revise article 1494 of the Civil Code;
 - ▶ increase the legal age for marriage to 18 years, to address the issue of forced marriages and to ensure that women have equal property and inheritance rights upon divorce.
5. Further resources be allocated towards enhancing the infrastructure and quality of the formal justice system with the purpose of ensuring greater access to justice, particularly for those living in rural areas
6. Implement legal literacy programmes and disseminate knowledge of ways to utilise available legal remedies against discrimination, as well as to monitor the results of such efforts (Concluding observations 2009)
7. Use special measures to encourage women’s participation at the Legal Training Center (quotas, scholarships, flexi time)
8. Allocate funds to train the national trainers at the LTC on women’s human rights
9. To conduct an institutional gender assessment and develop a gender policy that would integrate human resources and capacity development of MOJ’s staff on gender (Justice Sector Strategic Plan 2011–2013)
10. To activate the Gender Working Group at the MOJ and allocate funds for it.
11. Revise Civil Code article 1494 on the waiting period for remarriage after divorce or death of spouse is directly discriminatory against women.
12. To start implementing the witness law.
13. To revise the civil code to protect women’s rights to inheritance.
14. To revise the Penal Code there to protect victims who are over the age of 16 and says that they have consented to sex.

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26. Vanuatu

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes¹ » Women's National Action Plan
Budgetary information available publicly	
Budget outlines of ministries available on public platforms	Yes
Programme-based budgets available on public platforms	No
Line item budgeting or performance-based budgeting	Line item
OBI score 2015	Not listed
GRB activities	
Mention of GRB in national plans	No
Year in which GRB was first mentioned in policy documents/directives	In 2007, NGOs demanded GRB, but no government action taken yet
National plan/strategy specifically for GRB work	No
Legislation for GRB	No
Directives/policy guidelines for GRB	No
GRB is mentioned in budget call circulars	No
Gender budget statement at national level	No
Engagement at subnational levels	No
Participatory GRB processes at the local level	No
Actors involved	
Main driver(s)/leaders	None
Gender focal points/cells set up in line ministries	No

¹Article 5 states that all persons are entitled to the following fundamental rights and freedoms of the individual without discrimination on the grounds of race, place of origin, religious or traditional beliefs, political opinions, language or sex. A sub clause of the Article allows for laws making provision for the special benefit, welfare, protection or advancement of females, children and young persons, members of under-privileged groups or inhabitants of less developed areas.

B. Summary of GRB-related work undertaken before 2010

(Based on country profile prepared by Costa and Sharp (2011), available at: <http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/pic.pdf>.)

With UNDP's assistance, the Office of the Prime Minister led two costing workshops in an effort to integrate MDG guidelines and indicators in the 2011 National Budget (Costa & Sharp 2011). However, the Government acknowledged in its CEDAW report that it had limited capacity and lack of support for gender mainstreaming across policy and planning, including in the gender analysis of national budgets (Government of Vanuatu, 2005, p. 48). Commentators have recorded resistance to gender mainstreaming, lack of political commitment to cross-sectoral gender analysis and establishment of sex and age-disaggregated, gender responsive targets and indicators, as well as a lack of capacity and authority within the Women's Department (Nelson, 2008, p. 75). With support from donors such as DFAT, Government of Australia, the Government of Vanuatu has introduced a series of public finance reforms, including PBB. Several other donors, such as the SPC, UNIFEM*, New Zealand and DFAT, Government of Australia have been supporting efforts to achieve GE outcomes. Women's organisations have also demanded adequate budgetary allocations to implement the Women's National Action Plan (Costa & Sharp, 2011).

C. GRB work undertaken post-2010

1. Actors

(a) Government

The Government has not taken any measures to introduce GRB in recent years. Neither the Department of Women's Affairs website nor the 2015 Budget Policy Statement make any mention of gender mainstreaming or GRB.

(b) Outside-government actors

Donors: UN Women has been supporting a project to make the marketplace and local governments gender responsive (UN Women, n.d.). In recent years, Aus AID, one of the main donors to the Government of Vanuatu, has continued to support public finance and budgetary reforms in the finance and line ministries (Government of Vanuatu, 2011). While it is supporting gender equality outcomes within specific sectors, such as education and employment within the MDG framework, DFAT, Government of Australia does not seem to have supported GRB work per se (DFAT, Government of Australia, 2016).

Civil society: A few years ago some NGOs had demanded adequate budget allocations to implement the Women's National Plan. However, in recent years CSOs have not been engaged in GRB work.

2. Budgetary system

The BCC and timeline released to ministries are provided on the website of the Department of Finance. Budget appropriations and detailed quarterly expenditures of all departments are also shared. The budgeting method seems to be line item and there is no mention of PBB. There is more budgetary information available publicly in Vanuatu than in many other countries in the region, which could be an enabling factor for GRB. However, the Department of Finance has not included any gender concerns or gender analysis in the budget documents.

3. Concluding comments

GRB work hasn't yet been initiated in Vanuatu. Some of the enabling factors for initiation of GRB work in Vanuatu are the budget reform process and an active civil society.

*Now UN Women

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27. Viet Nam

A. Checklist on the current status of GRB/GRB-related work

Commitment to gender equality	
Commitment to gender equality as reflected through the Constitution, national plans and strategy for GEWE	<ul style="list-style-type: none"> » Constitution: Yes¹ » National plans: Yes² » National Strategy for Gender Equality (NSGE)
Budgetary information available publicly	
Budget outlines of ministries available on public platforms	Yes (updated to 2013 on MoF website)
Programme-based budgets available on public platforms	Yes (updated to 2013 on MoF website)
Line item budgeting or performance-based budgeting	Line item
OBI Score 2015 (OBI Category of budget transparency)	18/100 (Scant: Insufficient)
GRB activities	
Mention of GRB in national plans	No
Year in which GRB was first mentioned in policy documents/directives	2000
Legislation for GRB	Yes
National plan/strategy specifically for GRB work	No
Directives/policy guidelines for GRB	Not for GRB, but guidelines for funding for GE (in line with NSGE)
GRB is mentioned in the budget call circular	No
Gender Budget Statement at National level	No
Engagement at subnational levels	Yes, limited to implementation of NSGE
GRB participatory processes at the local level	No
Actors involved	
Main driver(s)/leaders	Ministry of Labour, Invalids and Social Affairs leads the coordination of NSGE and is state management agency for the Gender Equality Law.
Gender focal points/cells set up in line ministries	Yes: Committee for Advancement of Women (CAFAW)

¹Article 26: (1) Male and female citizens have equal rights in all fields. The State shall adopt policies to guarantee the right to and opportunities for gender equality. (2) The State, society and family shall create the conditions for women to develop comprehensively and to advance their role in society. (3) Gender discrimination is prohibited.

²Entry points for gender mainstreaming are included in the Medium Term Action Plan.

B. Summary of GRB-related work undertaken before 2010

(Based on country profile prepared by Sharp, Elson, Costa and Vas Dev (2010), available at: <http://unisa.edu.au/Documents/EASS/HRI/gender-budgets/vietnam.pdf>.)

GRB initiatives in Viet Nam have been supported at different times by a range of actors. The first, in the year 2000, was a gender analysis of public expenditure led by a donor working group, with the World Bank being the key donor. This was followed by a survey on inclusion of gender issues in the local budget processes by the DFATD, Government of Canada, research work by Akram-Lodhi and van Staveren in 2003 and UNDP's project to increase the capacity of the National Assembly's Committee for Economic and Budgetary Affairs (CEBA), which continued through its second phase in 2008. UNDP also funded a scoping mission in 2008 to identify entry points for introducing gender issues into the national budget. However, most of these initiatives met with challenges and led to limited outcomes.

C. GRB work undertaken post-2010

In recent years, the Government of Viet Nam has undertaken several measures to mainstream gender concerns across various sectors and to improve budgetary allocations for GE. These have included implementation of the Gender Equality Law (GEL), the NSGE and the 2015 revision of the State Budget Law. The policies and legal frameworks for gender mainstreaming are also supported by a range of national and subnational-level machineries that are tasked with promoting GE. Interestingly, while gender mainstreaming is promoted through policies and specific allocations and programmes for women have been ensured across sectors, GRB is not explicitly stated as an approach in any of the policies. No specific tools have been adopted to monitor and ensure gender responsiveness of programmes that are not 'women-specific' within different sectors. To strengthen gender mainstreaming and operationalise GRB in future, the Government could consider adopting specific GRB tools to track the gender impacts of the budget processes for mainstream expenditures along with a continued focus on special allocation for women-specific programmes.

1. Institutional mechanisms

(a) Law on Gender Equality

GEL commits to promoting GE in different spheres, including employment, political participation and within the family, and advocates an appropriate proportion of resources for women beneficiaries. One of the measures in the GEL is use of the budget as a financial source for ensuring GE (Article 24). This has been considered an effective legal tool to help ministries, sectors and localities annually allocate, plan and manage funds for implementation of GEWE in their respective units and localities. In addition, Article 21 of the GEL requires gender mainstreaming in the formulation of legal documents (Socialist Republic of Viet Nam, 2006). The GEL has given the mandate of verifying gender mainstreaming in draft laws, ordinances and resolutions to the Parliamentary Committee on State Affairs (PCSA). During 2007–2011 the National Assembly passed 67 laws and the National Assembly Standing Committee approved 13 ordinances, and 17 of the 67 laws passed were appraised by the PCSA to verify the integration of GE issues. By 2015 an additional 30 draft laws and 3 ordinances had been appraised.

(b) Circular to support GEL

In conformity with Article 24 of the GEL, the MoF issued a circular (Circular No.191/2009/TT-BTC) in 2009 to guide the management and use of budgets for GEWE.

While the circular is a progressive step in the direction of ensuring funds for GE, it seems to refer to women-specific programmes and activities rather than requiring ministries to undertake a gender analysis of their mainstream programmes. The annual BCC makes no mention of gender mainstreaming.

Box 27.1: Guidance on the management and use of budgets for gender equality and the advancement of women

- » The budget for gender equality (GE) activities and the advancement of women includes budgets allocated by the state, volunteer individuals and organisations and other legitimate sources
- » The allocated budget for GE activities in organisations that use the State Budget is based on their annual budget estimation
- » GE activities for budget allocation are (i) the development of normative documents in the field of GE and the advancement of women; (ii) communication and education on GE; (iii) workshops and training on GE and the advancement of women; (iv) monitoring implementation of programmes, policies and plans on GE; (v) specific support to women (e.g., support to enable women with children under 36 months to participate in training; (vi) review of normative documents on GE; and (vii) other activities, e.g., making publications, buying books/documents/newspapers.

(extracted from MoF Circular No. 191/2009/TT-BTC-2009)

(c) Revision of the State Budget Law, 2015

The recent revision of the State Budget Law, which will come into effect from the 2017 budget cycle, has further strengthened the legal basis for introducing GRB in the budget process. The revised State Budget Law includes GE as a priority for budget allocation (article 8) and a basis for annual budget estimation (article 41).

(d) Gender mainstreaming in the Medium-Term Action Plan (MTAP)

The MTAP aims to improve the efficiency of financial processes, introduce better monitoring and restructuring of enterprises, and initiate other financial administrative reforms. In 2013 the Embassy of Canada supported the National Institute for Finance, MoF to review the draft MTAP from a gender perspective. The review identified entry points for gender mainstreaming, which were incorporated in the MTAP document. In the MTAP 2014–2016, principles and methods to prioritise the sequence of projects/activities are to ensure “the social security objectives, of which a premium is put on issues related to gender equality, the poor, women, ethnic minorities, remote and hard-to-reach areas” (MoF, 2014, p. 8). Gender mainstreaming has been included across the 'group of solutions' or strategies adopted in the MTAP, which stress the importance of efficient financial processes with better monitoring systems (MoF, 2014).

Efforts have been made to mainstream gender concerns in the expected output framework of the MTAP as well, especially in specific activities. For instance, Scheme A1.8 on activities to execute the Law on Amendments and Supplements and a number of articles of the Law on Corporate Income Tax mentioned the solution of “completing and simplifying the preferential policies on Corporate Income Tax, covering enterprises extensively using female workers and women-owned enterprises” (MoF, 2014, p. 62).

The MTAP provides a guiding framework to mainstream gender concerns in the efficient use of financial resources. In principle, this is an important milestone, as it is rare for 'gender concerns' to be considered alongside the objective of 'efficiency'. However, since the language of the MTAP seems quite broad and general, the impact of the MTAP on budgetary processes, templates and allocations is not known.

2. Policy commitments for gender equality

(a) National Strategy for Gender Equality

The NSGE 2011–2020 was developed with 7 objectives and 22 specific targets in the areas of politics, the economy, labour and employment, education and training, health, culture, information and family as well as strengthening state management of GE. The NSGE is supported by the National Programme on Gender Equality (NPG) 2011–2015 which enables implementation of the NSGE through five projects, including awareness raising, enhancing the capacity of the state to manage GE and supporting gender mainstreaming (Socialist Republic of Viet Nam, 2014).

The positioning of the NSGE 2011–2020 is unique because it's not just the responsibility of the Ministry of Labour, Invalids and Social Affairs (MOLISA) to implement it but, through the NSGE, the line ministries and provinces develop their own Plan of Action on Gender Equality to ensure the objectives of the NSGE are achieved.

The NPGE 2011–2015 was approved and enacted by the Government with a total committed budget of VND 955 billion (USD 50 million).³ After five years, the Government allocated VND 125 billion –accounting for 32.8 per cent of the initially approved budget for NPGE – to the central and local levels to implement projects under this NPGE (MOLISA, 2016). Out of the VND 125 billion, 37 per cent was allocated to ministries (MOLISA, the Ministry of Home Affairs, the Ministry of Culture, Sport and Tourism and the Committee for Ethnic Minorities Affairs) and 63 per cent was allocated to the provinces. Six of the total 63 provinces allocated an annual budget for the implementation of the NPGE; the others relied on the budget allocated by the centre for NPGE, i.e., the 63 per cent of 125 billion VND (MOLISA, 2016). In October 2015 the Prime Minister also approved a NPGE (as the NPGE came to an end in 2015). The NPGE outlines the priorities for interventions towards meeting GE goals for the next five years, i.e. 2016–2020.⁴ The budget for the programme is to be mobilised from the national budget, ODA and other legitimate sources.

The MoF has issued guidelines to the line ministries for the use of funds for GEWE and a joint circular was also released by MoF and MOLISA on the management and use of allocated funds under the NPGE 2011–15 at different levels of government.⁵

While the NSGE provides for a fund base for implementing activities to promote GE across sectors, it does not provide for gender mainstreaming in the programmes of line ministries that are outside the scope of the NPGE. And, even though some sectoral ministries implement other large programmes to promote women’s empowerment, such as programmes to enhance skills and employment of women, which are outside of the NPGE’s scope, there seems to be no centralised mechanism to track these cross-sectoral gender mainstreaming initiatives and the budgets allocated to them.

Additionally, some ministries developed and implemented specific projects that contributed to the implementation of the NSGE 2011–2020 and the GEL such as the national project on ending child marriage and inter-family marriage in ethnic minority regions led by the Committee for the Ethnic Minority Affairs,⁶ a national project on “Strengthening the leadership of the party to gender equality and the advancement of women in the new context”(2015–2020) which was led and coordinated by the Ministry of Home Affairs,⁷ and a national project on controlling the imbalance in the sex ratio at birth for the period 2016–2025 which was led and coordinated by the Ministry of Health.⁸ However, the annual budgets allocated by the Government for implementation of these projects is not revealed to the public.

(b) Socioeconomic Development Plan, 2011–2020

In addition, principles of gender mainstreaming are also included in the Government’s overarching national plan, i.e., the Socioeconomic Development Plan 2011–2015. The Socioeconomic Development Plan 2011–2015 emphasises ensuring GE in all aspects of society and strengthening gender mainstreaming in sectoral and local development plans with a focus on execution of the NPGE and NSGE.

3. Key actors

Along with MOLISA and line ministries, several other actors have been given responsibility for ensuring mainstreaming of gender concerns across various sectors and level of governance.

(a) Role of NWM

Since 2008, MOLISA has been the lead agency in the government for GE related initiatives. To perform this function, it established the Gender Equality Department (GED) which implements the ministry’s programmes for GEWE. The National Committee for Advancement of Women (NCFAW), on the other hand, is the Government’s inter-sectoral collaboration

³ Decision No. 1241/QĐ-TTg, 22 July 2011.

⁴ Decision No. 1696/QĐ-TTg on the approval of the National Action Plan on Gender Equality 2016–2020.

⁵ No. 56/2012/TTLT-BTC-BLDTBXH, 9 April 2012.

⁶ Decision No.498-QĐ-TTg-2015 on the approval of national project on ending child marriage and inter-family marriage in ethnic minority regions.

⁷ Decision No. 178/ QĐ-TTg on the plan for the implementation of the concluding report no. 196-TB/TW on 16 March 2016 of the Secretariat of the Central Committee, Communist Party of Viet Nam on the national project 'Strengthening the leadership of the party to gender equality and the advancement of women in the new context' signed on 28 January 2016 by the Deputy Prime Minister Nguyen Duc Dam.

⁸ Decision No. 468/QĐ-TTg on the approval of the national project on controlling imbalance sex ratio at birth for the period 2016–2025, signed on 23 March 2016 by the Deputy Prime Minister Nguyen Duc Dam.

organisation, tasked to coordinate inter-sectoral issues related to the advancement of women nationwide. Currently, the MOLISA is the standing agency of the NCFAW and the Minister is the NCFAW Chair. Members of the committee comprise Vice Ministers and equivalent titles from various ministries, sectors and central agencies (WiPPA and UN Women, 2015). The GED of MOLISA is responsible for coordinating with sectoral ministries on the implementation of the NSGE. MOLISA has conducted annual meetings and training sessions for focal points of line ministries.

(b) Role of the Ministry of Finance

The MoF has issued a circular to support the GEL and guidelines on the formulation of budgets for GE activities in line with the NSGE 2011–2020.⁹ With support from donors, it has also integrated gender aspects into the MTAP (discussed at 1.(d) above). In recent years, the MoF has also begun to show more interest in the implementation of the NSGE.

(c) Line ministries

The Committees for Advancement of Women (CFAWs) have been established in 22 ministries and ministerial level agencies and 8 government agencies with the objective of guiding the ministries in implementing programmes for GE.¹⁰ To facilitate the implementation of the NSGE, ministries have enacted Plans of Action for GE 2011–15 for their respective sectors. A publication by WiPPA and UN Women (2015) notes that activities to promote gender mainstreaming have brought some initial positive results. Some examples from Wippa and UN Women (2015) include:

- » In the economic sector, policies supporting poor women through the Viet Nam Bank for Social Policies have helped female heads of poor households to qualify for loans from the bank. The state has also prioritised corporate income tax incentives for businesses that extensively hire female workers.
- » In the education sector, the Ministry of Education and Training has carried out illiteracy eradication programmes for women aged 35–40 in ethnic minority areas and those in difficult socioeconomic circumstances. It has also conducted reviews of school textbooks to remove sections that might reinforce gender stereotypes.
- » The Ministry of Health, in collaboration with relevant ministries and international organisations, has conducted research, advocacy and public information activities to enhance gender equality through its programmes with a focus on controlling sex-selective abortions and improving reproductive health.

(d) Parliamentary Committee of Social Affairs

The Law on Organisation of the National Assembly approved in August 2014 identifies the PCSA's functions and tasks which include examining proposed laws and ordinances from a gender perspective.

(e) General Office of Statistics, Ministry of Planning and Investment

The National Gender Statistical Indicator System (GSIS), a database of a set of national statistical indicators on gender development, has been developed by the General Office of Statistics in the Ministry of Planning and Investment and it was approved by the Prime Minister in October 2011.¹¹ The database includes 105 indicators under 10 areas including population, labour, leadership, education, science and health. However, a recent review of the implementation of the database showed that only 13 of the total 105 indicators (12%) were being updated and were sex-disaggregated; 67 of the 105 indicators are collected but not fully disaggregated and for 25 of the 105 statistics are not collected (MOLISA, 2016).

(f) Gender mainstreaming efforts at the subnational levels

While GRB has not been introduced at the subnational levels, Viet Nam historically has had a well-structured machinery across levels of government with the primary objective of promoting GE. These agencies, the Departments of Labour, Invalids and Social Affairs (DOLISAs), CFAWs and the Viet Nam Women's Union, all have a part to play in the implementation of the NSGE, which requires inter-sectoral coordination.

⁹ Decision No. 2351/QĐ-TTg, 24 December 2010.

¹⁰ As per Directive 27/2004/CT-TTg.

¹¹ Decision No. 56/2011/QĐ-TTg, 14 October 2011 of the Prime Minister.

- » At the provincial level, the Departments of Labour, Invalids and Social Affairs (DOLISA) have established Gender Equality Offices or assigned DOLISA office focal points to be in charge of gender equality. At the district and commune levels, culture/social affairs officers are assigned by the Office of Labour, Invalids and Social Affairs as focal points for gender equality issues.
- » The CFAWs have also been established in 63 provinces/cities directly under central government management.¹² While DOLISA's offices undertake direct implementation of programmes for women's advancement and work towards this goal with other departments, the CFAWs perform more of an advisory function and are comprised of representatives from different departments.¹³
- » The Viet Nam Women's Union, a socio-political organisation established in 1930, has a membership of over 15 million (WiPPA and UN Women, 2015). It has historically played a role in voicing women's concerns in the policy formulation process.

(g) Outside-government actors

Civil society: The Government has established a multi-stakeholder group, the Gender Action Partnership (GAP), with the objective of promoting GE. It is chaired by the NCFAW and includes representatives of government ministries, donors, research institutes and international and national CSOs working to promote GE. The three CSO networks are: Gender and Community Development Network, Network for the Empowerment of Women and GBV Network. However, in general, CSOs' participation in GRB efforts has been limited. According to representatives of WiPPA at the validation workshop organised by UN Women in November 2015, there is a need to involve CSOs, research and academic institutes, especially in gender analysis work, to enable the Government to adopt more informed GRB strategies.

Donors: Several international donors, such as UN agencies and USAID, are supporting a wide range of GRB-related activities in Viet Nam, including capacity-building programmes, knowledge development, research and analysis, and promoting gender mainstreaming. For instance, the UNDP supported a CEBA project focused on building the capacity of National Assembly members, which continued through its second and third phases until 2014. However, the project was unable to engage the National Assembly and People's Council members as it was not informed by evidence-based gender analyses (WiPPA and UN Women, 2015). In recent years, GRB training programmes have been supported by several international donors, including UN Women, DFAT, Government of Australia, Friedrich-Ebert-Stiftung (FES) and USAID. Government of Australia has been supporting GRB training with a focus on domestic violence for Viet Nam Women's Union staff.

In the past five years (2010–2015), UN Women in Viet Nam has assisted the Government with the development of the NSGE and the NPG 2011–2015 and supported the capacity of government offices responsible for implementing GE programmes. UN Women has also been supporting training programmes in collaboration with the Center for Gender and Women's Leadership (WiPPA) and the Ho Chi Minh National Academy of Politics through 2014 and 2015, some of them with guidance from international experts. This was the first time that various agencies, ministries and sectors (MOLISA, MoF, CFBA, VWU, UN agencies, NGOs and research institutes) came together on a shared platform for training programmes. While this was a positive initial step, it was felt that due to their short duration the training programmes focused on basic knowledge of gender and budgets to raise awareness of agencies and organisations, rather than sector-specific analysis (WiPPA and UN Women, 2015). In 2015 UN Women, in collaboration with WiPPA, also published a report on the evolution and status of GRB work in Viet Nam (WiPPA and UN Women, 2015). Since 2015 UN Women has also been engaging with the National Institute of Finance, MoF, with the aim of introducing GRB within the financial sector and building the capacity of the MoF's staff to adopt GRB processes. In 2016 UN Women and Oxfam International in Viet Nam also undertook a joint project to promote better understanding of gender-responsive taxation in Viet Nam. In 2016 the National Institute of Finance/MoF received technical and financial support from the Government of Canada to strengthen the capacity of the financial sector in the areas of GE and gender mainstreaming.

¹² As prescribed in Directive No. 27/2004/CT-TTg.

¹³ Each of the 39 ministries and 63 provinces of Viet Nam has its own Committee for Advancement of Women (CFAW). In addition, in November 2009 the Prime Minister issued Decision No. 1855/QĐ-TTg mandating the establishment of CFAWs at the district level. Until 2010 each of these committees developed their own ministerial and provincial plans of action to implement the National Strategy for the Advancement of Women 2002–2010 and the NCFAW was responsible for monitoring implementation of the NPG 2011–2015.

4. Budgetary system

In recent years, the Government has introduced several budget reform processes to enhance the management and use of funds. These include the MTAP and revision of the State Budget Law. However, there are still some structural issues in the budget processes which can create challenges for the introduction of GRB. WiPPA and UN Women (2015), Viet Nam's budget system follows a 'nested' model with four levels (central, provincial, district and commune) of government. This means that the lower budgetary levels are a component of the upper budgetary level and are transferred to the upper budgetary level. This leads to limited autonomy at the local level and it also makes preparation of budget estimates, allocations and final accounts a complex process. The key features of the budget process are: (i) the preparation of budget estimates is mainly based on the management of inputs; (ii) the budget's time frame is only one year while most spending cannot be completed within this time and a longer period (three to five years) is required; and (iii) gender analyses of policies before, during and after formulation of budget estimates and budget settlement have not been given due attention.

Viet Nam's OBI Transparency Score in 2015 was 18/100, which is well below the global average of 45/100 and indicates that the Government provides the public with scant budget information (IBP, 2015).

5. Concluding comments

Viet Nam has a unique model of holding various stakeholders, across sectors and levels of government, accountable for implementation of GE programmes. While GRB has not been used as a terminology in government policies, funds for GE programmes are ensured through legal frameworks and policy commitments to gender mainstreaming. Viet Nam has also had a history of having women's machineries across levels of government, which presents a powerful opportunity for participatory GRB processes.

However, in practice, this model of implementation of GE programmes through the NSGE seems limited to "women-specific" schemes. It does not provide for tracking of actual expenditure flowing to women and includes limited gender analyses of and mainstreaming in programmes that are outside the scope of the NSGE, where the bulk of public expenditure is incurred. Even the MoF's circular to support the GEL seems limited to funding for women-specific activities rather than gender mainstreaming across all programmes. In this context, WiPPA and UN Women (2015) have highlighted some of the challenges faced by GRB work in Viet Nam. These include: lack of explicit mention of GRB in policy documents, limited awareness of gender mainstreaming principles amongst government officials, and an absence of guidelines for gender analysis in the planning and budget processes. The report has also suggested a roadmap for GRB work, which includes mentioning GRB in the GEL, operationalising the gender mainstreaming commitments made in the legal and policy frameworks, improving collection and availability of sex-disaggregated data, and evaluation of budget impacts on gender equality. In future, the MoF and MOLISA could, together, take the lead in operationalising GRB work in Viet Nam, while leveraging the current systems and policy frameworks. While the MoF can provide budgetary guidelines and include gender considerations in budgetary processes, MOLISA could take the lead in capacity building, advocacy and coordination with sectors and subnational governments. They could also consider taking proactive measures to engage CSOs and academic institutes in order to build expertise in gender analysis and trainings.

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Note: While providing their input on the country profile, UN Women Country Office consulted several key stakeholders, including:

- » Gender Equality Department, Ministry of Labour, Invalids and Social Affairs
- » National Institute of Finance, Ministry of Finance
- » Center for Gender and Women's Leadership, Ho Chi Minh National Academy of Politics
- » Oxfam International in Vietnam.

