

GENDER RESPONSIVE BUDGETING

Ten-Country Overview Report

Integrating gender responsive
budgeting into the
aid effectiveness agenda

Debbie Budlender, Community Agency for Social Enquiry, Cape Town



United Nations Development Fund for Women



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Ten Country Overview Report'

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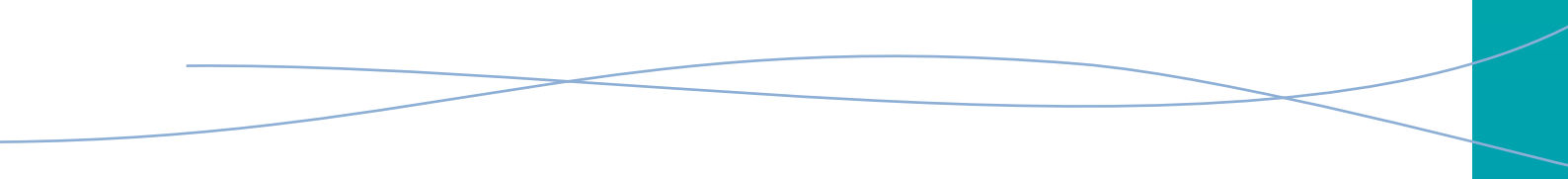


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Acronyms

DFID	Department for International Development
EC	European Commission
EU	European Union
FOWODE	Forum for Women in Democracy
GBS	General budget support
GDI	Gender development index
GDP	Gross domestic product
GRB	Gender-responsive budgeting
GRBC	Gender Responsive Budget Committee
HDI	Human development index
IDA	International Development Agency
IMF	International Monetary Fund
MINPROFF	Ministère de la Promotion de la Femme et la Famille
MoFED	Ministry of Finance and Economic Development
MoFPED	Ministry of Finance, Planning and Economic Development
MoGLSD	Ministry of Gender, Labour and Social Development
MP	Member of parliament
MTEF	Medium-term expenditure framework
NEWA	Network of Ethiopian Women's Associations
NGO	Non-governmental organisation
NIP	National Indicative Programme
ODA	Official development assistance
PAF	Performance assessment framework
PARPA	Plano de Acção para a Redução da Pobreza Absoluta
PASDEP	Plan for Accelerated and Sustainable Development to End Poverty
PBS	Protection of Basic Services
PEAP	Poverty Eradication Action Plan
PRSP	Poverty reduction strategy paper
Sida	Swedish International Development Agency
SWAp	Sector-wide approach
TGNP	Tanzania Gender Networking Programme
UK	United Kingdom
UNDP	United Nations Development Programme
UNIFEM	United Nations Development Fund for Women
USAID	United States Agency for International Development
WCP	Women's Component Plan
WICBT	Women informal cross-border traders

Introduction

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

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

The European Commission (EC) and UNIFEM have a broader collaboration in the area of promoting gender equality including the EC-UN Partnership on Gender Equality for Development and Peace, which was launched in 2007 with UNIFEM, the EC and the ILO International

Training Centre. This partnership supports stronger action on gender equality and women’s human rights in national development processes and in cooperation programmes supported by the EC.

Background

In 2008 UNIFEM launched a three-year programme “Integrating gender responsive budgeting into the aid effectiveness agenda”. The programme is funded by the European Commission (EC) and consists of a research review and programmatic technical assistance. The first aspect involved research in ten developing countries. The research was intended to investigate how gender-responsive budgeting (GRB) tools and strategies have been used in the context of currently used aid modalities. This investigation was intended to deepen the understanding of national partners and European Union (EU) decision makers of the opportunities for using GRB to enhance accountability to gender equality in aid effectiveness. More generally, we suggest, the reports are useful for exploring how GRB can be used for promoting gender equality both within and beyond aid. The second aspect of the programme will involve the selection of five countries in which targeted and tailored technical support will be provided in 2009 and 2010 to improve country capacity to further institutionalise GRB.

This report presents composite findings of the ten country research processes. It should be read in conjunction with the ten more detailed country reports.

The ten countries were to be selected by UNIFEM and EC on the basis of criteria such as the existence of GRB work, the use of general budget support (GBS) or sector budget support, and the presence of budget reform processes. In reality, several of the selected countries did not neatly match

these criteria. Several countries – India in particular – receive minimal aid even though, in absolute terms, the size of aid is considerable and India is the largest single recipient of EC funds. Where countries receive aid, the use of “new” aid modalities such as GBS and sector budget support is sometimes limited. Several countries – Cameroon stands out here – have very limited experience of GRB work beyond awareness-raising. This perhaps unintended diversity and deviation from the selection criteria has the advantage of emphasising that there can be no single recipe for development interventions in general, and GRB in particular.

The choice of countries does, however, raise the question as to what the primary question underlying the research as a whole – and this paper in particular – should be. Originally, the question might have been framed as: “How can aid be made more gender responsive and how can GRB contribute to ensuring that?” This question does not, however, seem a sensible one when talking about countries such as India and Peru where aid constitutes a very small fraction of the government budget. Instead, this paper takes as its primary questions: “How can GRB contribute to making development more gender-responsive in the context of the aid effectiveness agenda?” This reframing acknowledges that the aid effectiveness “agenda” exists internationally and is likely to affect country developments to some extent, but it allows for the fact that the effect will be limited in particular country “contexts”.

The country research papers all have the same basic structure, so as to facilitate comparison and the drawing of lessons. The first section of each country paper provides a brief background to the country, covering the main development indicators and the main parameters of development aid in the country. The next section looks

at development management practices. It includes a more detailed description of two development partners – the EC and a second European donor that is significant for the particular country. The description looks, in particular, at the way in which these two donors address gender in their practices. The next part of the country reports gives an overview of the main planning and budgeting frameworks and processes in the country concerned, and analyses how gender concerns have been integrated into these. This is followed by a brief description and analysis of the GRB experience in the country and a gender budget analysis of a particular sector chosen for its relevance from a gender perspective and because of the type of aid provided to support it. Finally, each country team was asked to provide a page of recommendations. To enhance comparability, researchers were provided with a list of guiding questions for each subsection, as well as a suggested length.

For the purposes of this paper, we have not considered the sector analyses. These analyses may be useful as particular countries take GRB and other gender-related work further. They are also useful in highlighting that if one wants to engage at a more detailed level that focuses on sectoral programmes that could have a real impact on the well-being of (poor) women, there is need to engage with an additional sector-specific set of policy, budget and monitoring documents, as well as with the way in which donors support this sector. One also needs to engage with the details of how agencies operate and budgets are presented in a particular country. The sector analyses are too diverse, detailed and specific to summarise sensibly in a composite paper.

The first parts of this report summarise and compare the findings across countries in respect of development aid and the planning and budgeting processes. Nevertheless, the main emphasis in the report is

placed on describing and analysing the GRB experiences. The first parts thus serve the purpose of providing the context in which the GRB activities took place. For the most part these sections do not discuss GRB explicitly. The sections do, however, contain a few pointers as to how particular aspects of the context might be relevant for GRB work.

Country authors were asked to confine their descriptions of the GRB experiences to about seven pages. However, the GRB link represents the core focus of this EC-UNIFEM initiative, and it is GRB that will be the focus of the next stage. The GRB link is also the special “added value” of this project given that there have recently been a range of other research and advocacy initiatives around gender and the aid effectiveness agenda.

GRB is not a single “thing”, but instead encompasses a range of different possible activities that focus on the question of how the government budget does or can advance gender equality. This paper adopts a broad definition of GRB that spans the full process from assessing the situation to be addressed, through devising policy and programmes, allocating budgets, and implementing and reviewing implementation and its impact. Many people see GRB as narrower than this. However, the broader notion accords with modern conceptions of budgeting that underlie ongoing public finance reforms such as performance-oriented budgeting and medium-term expenditure frameworks. Thus, for example, EC guidelines on general budget support note that public finance management “is concerned with the planning, implementing, reporting, and auditing of public money as well as assessing the extent to which plans are fulfilled, and whether a budget is comprehensive and transparently prepared and implemented.” (EC, 2007).

From a gender perspective, having a fuller conception also helps to avoid successes at the budgeting stage proper being undermined by problems at another stage. For example, if the gender situation is not adequately understood, the policies and programmes devised will be inadequate and allocation of budgets for inadequate policies and programmes will have little hope of effectively promoting gender equality. Similarly, allocating adequate budgets for gender-sensitive policies and programmes is of little use if the money is not spent and does not reach the intended beneficiaries. One implication of our broad notion when describing past GRB activities in countries is that the actors involved might not have seen some of the activities described as GRB.

The country-based research and this report focus on what is happening at country-level rather than what is happening in donor headquarters. This focus is in line with the overall thrust of GRB, where the interest is in what happens on the ground rather than what is stated in papers and policies. The focus of the country-based research and this report is also primarily on what has happened, rather than plans for the future. In these two senses, this research is intended as a “gender reality check” on all the talk that has surrounded the Paris Declaration. It is further intended to ensure that the focus is not simply on technical mechanisms of aid, but also – more importantly – on what results the aid facilitates.

The studies were conducted in the third quarter of 2008. The original intention was to have the studies completed in time to provide input into the Accra High-Level Forum of September 2008. Due to serious delays in deciding on countries and choosing country researchers, this was not possible. The delays also had the unfortunate result that the research was undertaken at a time when many of the donor representatives were on leave.

TABLE 1.
Key indicators for the ten selected countries

	GDP PC	RANK	HDI	RANK	GDI	RANK	% WOMEN MPS	RANK
CAMEROON	2,299	4	0.532	144	0.524	126	8.9	9
ETHIOPIA	1,055	9	0.496	169	0.393	149	21.9	6
INDIA	3,452	3	0.619	128	0.600	113	8.3	10
MOROCCO	4,555	2	0.646	126	0.621	112	10.8	8
MOZAMBIQUE	1,242	7	0.384	172	0.373	150	34.8	2
NEPAL	1,550	6	0.534	142	0.520	128	17.3	7
PERU	6,039	1	0.773	87	0.769	76	29.2	5
RWANDA	1,206	8	0.452	161	0.450	140	48.8	1
TANZANIA	744	10	0.467	159	0.464	138	30.4	3
UGANDA	1,921	5	0.505	154	0.501	132	29.8	4

A limitation of the research, imposed in the design, was the focus on central government. This limitation was imposed to limit the complexity and scope of the research given the limited time available. The limitation was more unfortunate for some countries than others. In Peru, for example, interesting GRB work has happened at local level where it has been strongly linked to participatory budgeting. In India, delivery is largely decentralised to states and it is in some of the states that GBS is used. Thus a little less than half of the grants to India of the United Kingdom's Department of International Development (DFID) go through the central budget to centrally sponsored schemes, while the rest is given as direct budget support to four focus states – Andhra Pradesh, Madhya Pradesh, Orissa and West Bengal - for poverty alleviation. The Indian researchers included some discussion of DFID's assistance to these states given that DFID was the selected donor as well as the fact that it was only at sub-national level that "new" aid modalities were evident. In Morocco, aid in support

of decentralisation accounts for nearly a third of total official development assistance (ODA).

THE TEN COUNTRIES

The table above provides some key indicators for the ten selected countries as recorded in the United Nations Development Programme's Human Development Report 2007/08 (United Nations Development Programme (UNDP), 2007). A single source is used so as to facilitate comparability, but it must be noted that some country actors dispute the values recorded in this publication for their country. The countries are listed in alphabetical order below, but the table includes the ranking order in respect of gross domestic product (GDP) per capita, the human development index (HDI), gender development index (GDI) and percentage of members of parliament (MPs) who are women. (The last-named indicator refers to the lower house where a country has two legislative houses.)

The table illustrates significant diversity across the countries in respect of all of the

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indicators. It also shows that the ranking for different indicators differs. Peru is clearly an outlier, ranking much higher than the other countries on GDP, HDI, and GDI. It is, however, halfway down the list when it comes to representation of women in the lower house of parliament. Tanzania ranks lowest on GDP, but stands in eighth and seventh place in terms of HDI and GDI, and third in terms of women's representation in parliament. Its performance in respect of gender is thus above what one would expect. Rwanda is in eighth or ninth place for GDP, HDI and GDI, but first in terms of women's representation. In contrast, India stands relatively high – at third place – in respect of three of the indicators, but has the lowest representation of women in the national parliament. As is well-known, however, it has a 33% quota for women's representation in urban and rural local government.

In terms of size of population (not shown in the table), the countries range from India – with over a billion inhabitants – to Rwanda, with just over 9.1 million inhabitants. In all countries, approximately half of the population is female. In India and Nepal the percentage is slightly less than half while in the other countries it is slightly over half, as one would expect biologically.

All country reports record economic growth, in terms of GDP, over recent years. All, however, also record ongoing problems of poverty and inequality. Further, in several countries the reports note that high population growth rates dilute the impact of growth in GDP. In Peru, the wealthiest country overall in the sample, the report stresses the fact that sub-groups of the population – and indigenous people in particular – are disadvantaged, and that gender issues differ across the sub-groups. The reports on Nepal and India also stress differentiation in terms of caste, ethnicity, geography and other factors that need to be considered alongside gender.

The next table presents information more directly related to the research topic. The table shows the choice of second donor, in addition to the EC, for each country. For the most part, this donor represented the largest bilateral donor to the country. One of the exceptions in this respect was Peru, where the largest bilateral donor is the United States of America (US). The US was not chosen as the focus donor firstly because it is not part of the EU and secondly because it has strongly resisted involvement in any of the “new” aid modalities such as GBS. Similarly, in Mozambique the chosen donor, Sweden, is the fifth largest donor, after the World Bank, EC, United Kingdom (UK) and US. In this case Sweden was chosen over the UK so as to avoid too many of the country studies focusing on a single donor. In Morocco, the monitoring report for the Paris Declaration excludes information on the Arab states, preventing comparison of the size of their assistance with that of the chosen donor, Spain. However, the Arab states would in any case not be eligible as a case study for this project because of not being in Europe. In Nepal, the report does not present percentages for individual countries, but Japan and India together account for 14% of aid, while the EC provided less than 1% of total aid flowing into the government budget. The United Kingdom (UK), through its aid agency DFID, is the most frequently chosen donor. It is also a donor that has been a leader in use of the new aid modalities.

Because the second donor had to be a European country, multilateral institutions such as the World Bank could not be chosen. However, despite the absence of specific questions relating to the Bank, all country reports mention it, and it seems that the Bank plays a lead role in the aid of most, if not all, the ten countries. The list below gives some idea of the role of

TABLE 2.
Selected donor country and sector and extent of aid by country

	DONOR	SECTOR	AID % GDP	AID % BUDGET
CAMEROON	France	Health	1	5-10
ETHIOPIA	DFID	Health		33
INDIA	UK	Health		2
MOROCCO	Spain	Health	1.8	6
MOZAMBIQUE	Sweden	Health	19.4	48.9
NEPAL	UK	Education	4	20-25
PERU	Spain	Employment	0.5	4
RWANDA	UK	Education	24	50
TANZANIA	Netherlands	Education		34
UGANDA	UK	Education		30

the Bank in terms of money allocated as grants or loans. The level and nature of the Bank's engagement in the macro-economic and overall policy environment mean that these amounts understate the true extent of its influence.

- In Cameroon, the Bank was the third of the five largest donors to the country. Of these five donors, the Bank disbursed the smallest percentage (78%) of committed funds. The Bank was the largest donor for the sectoral programme on HIV/AIDS in 2005.
- In Ethiopia, the Bank led the development of the alternative Protection of Basic Services programme when donors decided to suspend budget support. Previously the Bank provided direct budget support and it continues to provide aid through other "new" modalities. The Bank co-chairs the Development Assistance Group together with UNDP. The World Bank is among seven donors which rank gender as a very important "sector", although not their lead sector.
- In India, the World Bank (and IDA), together with the Asian Development Bank, Japan and Russian Federation, are the main sources of aid, which is given in the form of loans. In the sector analysis, the Bank is listed as one of the donors to a pool fund for reproductive and child health.
- In Morocco, the Bank is the largest donor, providing funds primarily in the form of loans. The contributions of the Bank and the other four large donors account for 99% of GBS provided to the country, and 90% of programme support defined more broadly.
- In Mozambique, the Bank was the largest donor in 2007, accounting for around 17% of the total official development assistance.
- In Nepal, IDA, the World Bank and Asian Development Bank together account for about 40% of all aid. The budgetary support for the Tenth Plan period was mostly from the World Bank and the Interna-

tional Monetary Fund (IMF) in support of the PRSP. (As discussed below, general budget support is not currently used in Nepal.) The report notes that while IMF conditions focus primarily on macro-economic stability, the Bank's conditions focus on structural adjustment of the economy but include interventions for human development and poverty reduction. Gender and inclusion are also included in the Bank's Country Policy and Institutional Assessment benchmarking system, which provides basic guidelines for western donors.

- In Peru, it is at the Bank's insistence that the country started introducing performance-based budgeting in 2003.
- In Rwanda, the World Bank is one of the four largest donors. In 2007, 57% of its support was provided in the form of programme-based aid.
- In Tanzania, the Bank is listed among the 14 donors providing GBS, and also contributes to most, if not all, of the SWAps.
- In Uganda, the World Bank/IDA is the largest donor, accounting for 29% of total aid over the period 2000/01-2006/07. Further, while the Uganda Joint Assistance Strategy is meant to guide the development partners' harmonised process of supporting implementation of the PEAP, most GBS partners instead use the Bank's Poverty Reduction Support Credit as the basis for discussions with government. The country report notes that the level of gender sensitivity of this instrument has improved over time, with the fourth, fifth and sixth credits having explicit commitments to gender.

In terms of sector, for the most part, country teams chose to focus on education or health. Peru is again an exception here

in having chosen the ministry that covers labour and small and medium-sized enterprises.

The indicators in respect of the extent of aid must be read with caution. In particular, caution must be exercised in making comparisons across countries. Two indicators are provided in the table above. The first shows aid as a percentage of GDP, while the second shows aid as a percentage of the national budget. The indicator giving aid as a percentage of GDP is probably more reliable than the indicator showing aid as a percentage of the total budget. The latter indicator is complicated by changes made to the budget amounts over the budget year, differences between donor commitments and disbursements, and the inclusiveness of the definition of government budget used. What further confounds comparisons across countries is that these indicators probably relate, for the most part, to national budgets. In most countries, all official development assistance to government is meant to go through the central government. Some of this money might, however, then be channelled to sub-national (e.g. state, province, local) governments. If the sub-national budget amounts are not included in the budget measure, then the percentage of aid reflected in the table could be misleading, particularly in countries with significant decentralisation. Both indicators are also affected by the inclusiveness of the definition of aid. In particular, some of the estimates might include assistance provided to non-government actors, while others might exclude this. In many cases, the allocations to non-government actors are substantial.

Even taking these caveats into account, the table confirms the wide divergence across countries in their dependence on aid. At one end of the scale, aid accounts for around half of the government budget

in Rwanda and Mozambique. At the other end of the scale, it account for only 2% of the government budget in India. However, despite the fact that aid, as a whole, accounts for only 2% of India's government budget, India is the largest single recipient under EC's co-operation in Asia and Latin America.

The number of donors active in a particular country also differs. India is again interesting here in that since 2003, the central government has accepted bilateral assistance only from G-8 countries and the EC. Other countries have been advised to contribute to non-governmental agencies and universities or route their assistance through multilateral development agencies. In Cameroon, four official donors and the global funds together account for 95% of aid. In contrast, Mozambique and Tanzania each have 19 or more official donors, while in Rwanda 17 donors contribute 93% of aid.

There are further differences across countries – and across donors – in the proportions of total development assistance given as loans and grants respectively. These differences are not considered in this report.

RESEARCH CHALLENGES

It is important to note the difficulties encountered in undertaking the country reviews both because they need to be borne in mind when reading the findings, and because some of the difficulties will also be encountered in future GRB work.

The difficulties of obtaining correct estimates of aid were referred to above. The Tanzanian report, in particular, explicitly highlights the extent to which estimates differ across sources. The differences exist both between estimates from different sources (e.g. government and donor), and within estimates from a single source

(e.g. from a particular donor, about their own allocations of aid.) The fact that these differences are found in Tanzania, a country that has relatively good information systems and that has taken harmonisation seriously, suggests that the situation could be even worse elsewhere. Some of the differences can be easily explained. For example, there are sometimes significant differences between allocations and disbursements on the side of donors, and between allocations and expenditure on the side of government. EC guidelines on general budget support (EC, 2007) note in this respect that aid is generally much more “volatile” than government's own revenue sources, and only about two-thirds of aid is disbursed in the budget year for which it was committed. Delays in disbursements can result in allocations planned for one period only occurring in a later period, which results in differences in both the first and second years. There are also differences caused by changing exchange rates where different currencies are involved. And there are discrepancies caused by different recording and reporting practices of different donors as well as by the fact that recording of aid is sometimes split across different agencies. Morocco provides an example of both these problems. In terms of multiple agencies, in Morocco, Ministries' requests for funding from external sources must be channelled through the Ministry of External Affairs and Cooperation, but the Ministry of Economy and Finance may not always be informed of the project documents that have been signed. In terms of different reporting practices, 90% of EU aid is reflected in Morocco's budget for 2007, but only 9% of Spanish aid. The low Spanish percentage is explained by the fact that Spain records aid as disbursed immediately it is committed, while the Moroccan convention is to wait for effective disbursement before including the amount in the budget.

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The estimates would also differ depending on whether they attempted to include off-budget allocations i.e. the allocations that are not channelled through and recorded in the government budget. By their nature, it is difficult to get accurate centralised estimates of off-budget allocations. Yet such allocations can be significant. In Nepal, an estimated 50% of foreign aid does not pass through the government budget but is instead channelled through local and international NGOs, to government agencies on a project basis, to various boards and constitutional bodies, and to local government institutions. A final common complication revolves around the various global funds, which involve funders beyond the bilateral and multi-lateral donors, but to which these donors often contribute. In many cases, these amounts are probably excluded from the estimates as they do not come through the government budget system. However, in three of our case study countries – Uganda, Mozambique and Ethiopia – the Global Fund to Fight AIDS, Tuberculosis and Malaria is using country systems to some extent rather than operating totally in parallel to national systems (Round Table 8, 2008). A country-specific complication in Peru is that the responsibility for aid is split across two agencies, which do not cooperate well in terms of sharing and aligning information. Thus in Peru, while loans are channelled through and registered by the Ministry of Finance, grants are coordinated by the Agencia de Cooperación Internacional.

Beyond estimates, there were difficulties in obtaining other information. Overall, it seems that country teams experienced more difficulties with obtaining information from donors than in doing so from government officials. The EC Delegation often proved more elusive than representatives of the other chosen donor. As discussed elsewhere, this problem can partly be

explained by the research being done during the annual leave period. The fact that aid officials work in a particular country for a limited number of years – usually three – also meant that some officials said that they did not have the necessary information because they were new in their posts and in the country.

An important challenge was the understanding and definition of different aid modalities i.e. the different ways in which money is provided by donors to recipient governments. In broad terms, for the purposes of this paper we understood *general budget support* (GBS) as donor money that is channelled into the main government budget and that is not earmarked in any way for particular expenditures. This type of support is provided on the understanding that the government will utilise its budget to support its main development agenda, with which the donor agrees and which it has had some hand in shaping. We understood the *sector-wide approach* (SWAp) and other sector-based budget support as referring to a similar phenomenon of money being provided for the main government budget. The difference from GBS is that the donor's money is allocated for a particular sector. The allocation of the money for particular activities and purposes is, however, not specified in any detail. Instead, the donor trusts that the government will spend the sectoral money according to an agreed sectoral policy. The term *programme-based aid* encompasses both GBS and SWAps, in that with GBS the donor money is to be used in support of a national development strategy whereas with sector-wide approaches the money is to be used in support of a sectoral strategy. (The term *direct budget support* is sometimes used instead of *programme-based aid*.) These forms of support differ from *project support*, where money is allocated for a circumscribed set of activities. In some cases this project

support is channelled through the government budget, while in other cases this is not done.

While the above might seem relatively simple, the reality is not. Across the countries there exist a plethora of different modalities. These include a range of different forms of pooling of funds by donors. This pooling may happen in respect of a particular sector, or on a narrower or wider basis than this. There are also instances where a single donor subscribes to a SWAp.

Further, there is very limited mention in the country reports of aid being given in the form of technical assistance. Uganda is to some extent an exception here in that “free-standing technical assistance” is listed explicitly as one of the types of assistance, which in 2006/07 accounted for 5% of total donor assistance. In the case of DFID, about a quarter of its aid to Uganda comes in the form of technical assistance in respect of governance.

This form of assistance is, however, quite common, and particularly in areas such as public finance reform. Aid given in this form may in some cases be included under the amounts listed for project support. But it may also be included in off-budget expenditures where the payments are made directly by the donor rather than effected through the recipient government budget. There are several reasons why it would be important to separate out this component in future research. Firstly, from a gender perspective it is important to know to what extent the consultants hired to provide assistance use a gender perspective in their work. Secondly, the fact that most consultants are foreign – and often are sourced in the donor country – raises the question of who the real beneficiaries are of aid. More generally, a Round Table outcome document of Ghana High-Level process notes that

recipient countries often feel that technical assistance is costly. An earlier draft of the outcome document stated that donors seem to perceive more need for technical assistance than the recipient countries do, but this statement is not included in the final version. However, both the draft and final versions note perceptions among both donors and recipient countries that technical assistance is used by donors to promote their own policy priorities (Round Table 8, 2008).

In all this complexity, terms are used and understood in different ways. Thus some of the researchers reported the use of “new aid modalities” but the descriptions of how these work did not seem to fit the definitions. The researchers nevertheless insisted that these were the terms used for this aid by donors and/or government in the country concerned.

Development aid and government systems

COUNTRY SUPPORT PROGRAMMES

EC country strategy papers

Donors generally provide their assistance in terms of multi-year country support programmes. In the case of the EC, these are reflected in National Indicative Programmes (NIPs) that are linked to country strategy papers. All country teams examined the relevant country strategy papers and related NIPs. In the case of Peru, the examination was restricted to a NIP for a past period as the most recent NIP – which had a starting date of 2007 – had not yet been finalised. Similarly, in Rwanda where UK assistance is governed by three-year country assistance plans, the most recent available plan covered the period 2003-06, and in Mozambique where Sweden's assistance happens in terms of a plan covering the years 2002-2006. We can take this as one illustration of the frequent delays that happen in the development aid world.

EC assistance is generally envisaged as combining both trade and investment and aid. In this respect, several of the papers note that the country is also a partner to the Cotonou Agreement with the EC. The emphasis on trade also seems to inform the sectors on which the aid is concentrated, with frequent emphasis in EC country strategy papers on the “harder” sectors such as transport and infrastructure. Other donor countries are often less explicit about the private sector and trade aspects in their aid-related documents.

All EC country strategy papers seemed to list gender among several cross-cutting issues. Some include gender issues in their description of particular sectors. Several country teams noted, however, that there was

very limited evidence of how gender would be addressed beyond general statements about this being a cross-cutting issue.

The EC's 2008-2013 Ethiopian country strategy paper seems to be something of an exception in that it clearly describes interventions for gender equality, including underpinning resource commitments. Thus the paper states that there will be a dedicated gender fund of USD 10 million, which is separate from the multi-donor gender fund described below, and which will support small projects that promote gender equality in line with the Plan for Accelerated and Sustainable Development to End Poverty (PASDEP), which is Ethiopia's poverty reduction strategy paper (PRSP) and the National Action Plan on Gender Equality. In addition, from November 2008 the EC Delegation plans to hire a gender issues expert on a one-year consultancy to work as a gender focal staff member on governance issues and liaise with government and other donors to articulate more clearly the planned actions and targets under the gender fund.

The EC's current country strategy paper for Tanzania states explicitly that gender should be taken into account in the macro-economic support, i.e. in the GBS that the EC provides. However, no detail of how this should be done is given. Further, the indicators for macro-economic support do not include any explicit gender issues, except “Key targets for social sectors and macro economics as set in MKUKUTA for 2010 achieved”. (MKUKUTA is Tanzania's current PRSP.) To the extent that some of the MKUKUTA indicators are gendered, this can be read as implicit inclusion of gender indicators. In addition, for the non-focal sectors of EC support in Tanzania, the indicators for support to elections are again derived from MKUKUTA, and in this section in the MKUKUTA there is an indicator on “percentage of women representatives (elected) to district council”.

Other donors

For the non-EC donors, there was sometimes stronger evidence of a gender orientation than for the EC. The Peru report is the most upbeat in this respect when describing Spain's programme in the country. The report notes that Agencia Española de Cooperación Internacional para el Desarrollo explicitly includes a gender approach in all its interventions as well as inside the organisation, which is headed by two women. One of the seven strategic objectives aims to increase women's autonomy and capacities. In practical terms, the agency has provided support for implementation of the National Plan to Reduce Violence against Women, has supported the Women's Directorate to establish the Gender Observatory and follow-up on implementation of the Equal Opportunities Plan, and has also supported "Ministry rapid initiatives" in the national machinery, the Ministerio de la Mujer y Desarrollo Social, which increase women's access to information on the equal opportunity plans. The Ethiopia report similarly notes that Spain is the only OECD donor that has gender as its preferred lead sector, although several other donors ranked gender as one of their important sectors. In Morocco Spain has identified gender and development as one of its four priority sectors. However, most of the support to this sector goes to Spanish and Moroccan NGOs, for implementation of projects and a donor representative noted that the gender mainstreaming guidelines are easier to implement with NGOs than with government partners. Further, in 2006 none of Spain's aid to Morocco was recorded against the women and development priority sector. More recently, however, Spain has agreed to support a new US\$ 8.4m multi-sectoral programme focused on addressing gender-based violence in six regions of Morocco.

The descriptions of DFID support programmes suggest that, unlike the EC sole focus on gender mainstreaming (gender as a "cross-cutting issue"), DFID pro-

grammes tend to incorporate a "twin track approach" which combines mainstreaming with focused actions aimed at women's empowerment. In the case of Rwanda, this has included substantial aid to the national gender machinery. The Nepal report is positive about the way in which DFID addresses gender through the broader focus on inclusion. The report notes, in particular, that the Livelihoods and Social Exclusion approach used for monitoring provides for systematic disaggregation by both caste/ethnicity and sex.

Gender focal points and gender-related instruments

The Tanzania report records that the Netherlands Embassy has a full-time gender officer, while for other donors standard practice seems to be to see this role as a minor part of the duties of an official with other responsibilities. The Mozambique report notes that all SIDA staff have gone through general gender training.

A few of the country reports make mention of gender-related instruments and approaches developed by the respective donor head offices. However, often they go on to note that these instruments are not used at the local level. In Morocco, the researcher was explicitly informed by an EC official that use of the gender tools kits is not mandatory. She was also told that the backstopping provided by the gender help desk in Brussels, is not very useful in dealing with specific country context.

Intriguingly, there is no mention of the DAC marker of the Organisation for European Cooperation and Development in these reports, despite explicit questions about tracking of gender and the marker's direct relationship with the budget. The Mozambique report notes that the gender policy of the Swedish International Development Agency (Sida) identifies nine entry points for interventions, two of which refer

specifically to budget or sector support. The first entry point is a gender analysis of budgets, especially when a partner country's medium-term expenditure framework is discussed. The second entry point is during participation in donor co-ordination when Sida should contribute to improved gender equality at strategic levels such as the national development policy, SWAps and budgets. Despite these points being raised in the gender policy, the interviews suggested that the agency had not focused attention on GBS from a gender perspective in its work in Mozambique.

Alignment with national plans

The donors' country support programme documents generally state clearly that they are in line with the country's national development plan, such as a PRSP. In India, DFID's latest two country assistance plans, for 2002-07 and 2008-13, are synchronised with and informed by India's Tenth and Eleventh Five Years Plans. In other countries, the timelines of the country support programmes and country national development plans are not necessarily synchronised. Indeed, synchronisation would be difficult because if the donor plan was truly to reflect the country plan, the latter would need to be nearly finalised before the donor plan could be drawn up.

The Uganda paper states that DFID to a limited extent uses the Uganda Joint Assistance Strategy of 2005-09 as the basis of its policy dialogue with the government. This strategy commits partners to support implementation of the revised Uganda Gender Policy as well as the plan of action on women. It further obliges them to promote gender equity in family, work and community life. However, while the Strategy is meant to be the basis of donor harmonisation, many donors – including the EU and DFID – tend to use the World Bank's Poverty Reduction Support Credit as the basis for discussions

with government more than they use the Joint Assistance Strategy.

While donor support is generally said to be in line with national development plans, several reports observe that some of the funding is nevertheless shaped by donor interests. Further, when not using GBS, donors may choose which parts of a national development plan to support so as to be in alignment with their own priorities as well as those of the recipient government. Examples of where donor interests might have somewhat different emphases to those of government include increased donor interest in governance in Ethiopia, and Sweden's support for cultural development and democratic governance in Mozambique. While these issues might be referred to in the national development plans, the donors give them more priority than accorded them in the plans. The India report notes that where DFID priorities are decided at the global level, these would first need to be approved by the Government of India before being incorporated into assistance to India. However, the report notes that, at least in the case of the EC, while the direction of funding is mutually agreed, the EC has complete independence in identifying and contracting consultants to provide technical assistance. The report notes that this has at times created problems when the contracted consultants have not understood the local context. From a GRB perspective, we can note that this can create challenges when attempting to incorporate gender in public finance reforms, where sizeable teams of consultants are often contracted on a fairly long-term basis. If these consultants are not open to GRB-related innovations, institutionalising gender within the reforms will be very difficult.

The above discussion focuses on alignment with national development plans. Sector budget support involves alignment with sectoral plans. As will be elaborated below, sector budget support occurs across more

countries than general budget support as donors that might not be willing to put money into the general budget might be willing to put money into supporting a sectoral plan to which they have contributed. The Morocco paper notes a concern in this respect, suggesting that in the urgency of developing sector strategies that might attract budget support, the responsible officials sometimes feel that there is no time to address gender issues.

Gender-related allocations

Donors did not generally ring-fence funding for gender in the sense of setting aside a specified amount to be allocated for gender-related purposes. The EC in Ethiopia, as noted above, constituted an exception in this respect. Despite the absence of ring-fenced funds, in many countries the researchers identified allocations that supported gender equality interventions. These allocations are in some cases substantial. In Uganda, for example, DFID has financed the gender and equity budgeting initiative for more than three years through project aid. In Tanzania, the EC had recently committed funds for the Ministry of Community Development, Gender and Children for the national “Say no to violence against women campaign” as well as funds for an assessment of the need for a special police unit to deal with violence against women (in addition to EUR 250,000 for the Ministry’s other activities). EC representatives in Tanzania explained that the reasons that the EC did not ring-fence funds for gender included increasing allocations for GBS and the fact that, in the division of labour agreed between donors, Canada was the lead on gender. The informant thus seemed to think – incorrectly – that if a donor was not the lead, there was no reason for contributing in respect of a particular sector or issue.

Across countries, the gender-targeted allocations, where they existed, were generally small compared to the overall size of donor

assistance. However several of the papers noted – in line with a gender mainstreaming approach – that even where allocations were not directly allocated for gender equality, if funding was primarily targeted to sectors where the policies were gender-sensitive, the funding would be promoting gender equality. The Nepal paper, which argues in this way, nevertheless points out that while gender has been mainstreamed in the plans and programmes, challenges remain at the implementation and monitoring stages. The Nepal report also notes that macro-economic programmes and larger infrastructure projects have not received adequate attention from a gender perspective. This observation is probably valid for most of the other countries.

Generally, country reports noted that donor agencies did not do any tracking of gender. One exception here was India, where it was reported that DFID was tracking and reporting on gender on a quarterly basis across all its countries. The tracking process describes how each recipient country delivers on gender, and its accountability mechanisms, including gender indicators which are developed by all the donors for the particular fund and – in the case of India – agreed to by government. The India report thus suggests that similar tracking would be done by DFID offices in other countries and, indeed, the Nepal report suggests that this might well be the case in that country. The silence on tracking from other countries where DFID was selected as a donor could reflect lack of knowledge on the part of the informant, lack of importance attached to this reporting, and/or some offices not doing the required tracking and reporting.

In Ethiopia, the EC uses an electronic management information system to monitor its projects and programmes, as well as a web-based database, the Blue Book, which provides public information about types of funded activities, instruments, Millennium

Development Goals, PASDEP and DAC sectors addressed, beneficiaries, implementing organisation, cost of activity, government systems involved and the results of ongoing initiatives. However, the research found that the only information on gender was a paragraph describing women as the beneficiaries and their context.

Indicators

Where GBS is significant, the involved donors generally do their monitoring of government through an agreed set of indicators, the performance assessment framework (PAF), specified through a partnership memorandum between the donors and recipient country. This is the case for both Tanzania and Mozambique among the countries in our study. In Tanzania, the PAF draws its result indicators and targets from MKUKUTA, process actions, and related review processes. In Mozambique, the 19 donors who provide budget support utilise a PAF in which one of the 40 indicators relates to gender. The relevant indicator is: "PES/OE (Economic and Social Plan/ State Budget) and BdPES (PES implementation report) in which the actions, budgets and progress in gender are reflected". Meanwhile performance of the donors themselves is evaluated yearly through a PAF with 18 indicators, none of which relate to gender. In Tanzania, the PAF is used by the 14 donors who contribute to GBS, while the larger group of 19 donors that align themselves with the Joint Assistance Strategy have all agreed to use MKUKUTA's monitoring matrix. This matrix covers six broad monitoring categories that reflect the Paris Declaration indicators as adapted to the Tanzanian context. In Uganda, the research team was told that the Donor Coordination Group on Gender had proposed to the donors' economists group that they should include a gender-related indicator within the Joint Assistance Framework which seems to serve a similar purpose to the PAF in other countries. The economists group did

not do so, arguing that this framework consisted of aggregate indicators and it was difficult to come up with an aggregate gender indicator.

Two country reports discuss how gender is incorporated into the criteria for the tranches that are used for donor support in the form of GBS. The tranche approach provides for a fixed tranche, which is given in full or not at all depending on performance against agreed indicators, and a variable tranches of which a proportion is paid based on performance against a different set of agreed indicators. In effect, these indicators constitute conditionalities.

In Mozambique, currently the 13 indicators for the variable tranche include four women/girls output indicators for education and health. In future, however, under the 10th European Development Fund, the annual fixed and variable tranches will be changed to a fixed annual amount. This will probably mean that the gender conditionalities will fall away. Sweden's variable tranche for 2009 depends on performance against the 18 governance indicators of the PAF, none of which relate directly to gender equality.

In Tanzania, to date the EC's GBS has been split more or less half-half between the fixed and variable tranches. For the period 2008-2013, the proportion allocated to the variable tranche will be reduced to about 30%. There are currently eleven social sector indicators in use for the variable tranche, six in education and five in health. There are also 4-5 indicators on public financial management. Some of the indicators under the variable tranche are sex-disaggregated or sex-specific: in education, there is "Girl/boy ratio in secondary education"; and in health, there are: "bednet use last night current by pregnant women", and the "HIV prevalence amongst 15-24 year -old women attending antenatal clinics". Previously in 2006, the health sector variable tranche indicators

also included an indicator on “proportion of births attended by a skilled worker”. The file to payment notes that the government has not to date reported on this indicator. Internal EC notes suggest that performance against indicators (and thus disbursement) has been better in respect of health than in respect of education. In this respect it noted, in particular, poor performance on the gender ratio. However, a letter from the EC to the Ministry of Finance admits that weak performance reflects unreliable baselines and unrealistic targets.

In Uganda, the EC’s country strategy paper has gender-sensitive performance indicators for the education sector, but these are not taken into account for purposes of the variable tranche.

EC guidelines (EC, 2007) on general budget support suggest that gender issues could be taken into account in the choice of performance criteria and indicators for the disbursement of tranches. However, both the above examples suggest that focusing attention on variable tranche indicators as a way of having gender conditionality might be misguided. In particular, both examples suggest that the use of the variable tranche is decreasing. More generally, one can question whether it is wise to have gender as a conditionality given the widespread mistrust in conditionalities in a context where donors speak about national ownership. However, some gender advocates feel that as long as conditionalities exist, one should continue to advocate for including some gender-related conditions among them.

Aid to non-governmental organisations

The main focus of the EC/UNIFEM research was on assistance to government. Research teams were, however, required to ask to look at assistance to non-governmental organisations (NGOs) and, in particular, women’s groups and organisations working on gen-

der issues. This was considered important given concerns among gender advocates such as the Association for Women’s Rights in Development that the “new aid modalities” could result in less money being available for these actors.

We do not have full information on assistance to NGOs. If anything, however, the country reports suggest that donors quite often channel gender-related assistance to NGOs – and perhaps do this more frequently than they channel explicit gender-related assistance to government. Thus where countries described the targets of non-government assistance, these almost always included gender groups or projects. In the case of Nepal, 32% of the funding provided through DFID’s Rights, Democracy and Inclusion Fund went to women’s NGOs. In contrast, in Cameroon less than 1% of France’s support to NGOs appeared to be expressly targeted at projects or organisations focusing on gender or women. More generally, while the agencies generally do not track their allocations to NGOs in terms of gender, both Netherlands and DFID said that gender was taken into account when assessing proposals. In Uganda, the EC has several budget lines available to non-government actors, one of which focuses specifically on gender. These budget lines are administered in Brussels and Brussels is also responsible for drafting the written guidelines for selecting projects.

Several country papers noted that beyond such money provided from the donor country offices, further money was channelled to NGOs through the donor headquarters. This latter money generally passes through the hands of intermediaries, such as international NGOs.

Most country papers do not give any indication that it is donors who are driving the “gender agenda”. Indeed, many papers suggest that the donor agencies have not taken

gender very seriously. The Cameroon paper is an exception in this respect. It suggests that where government ministries undertake gender-related actions, these generally involve “projects for women” that are primarily supported by donors. The report concludes that the gender agenda is seen as being orchestrated by donors and organisations within civil society. Beyond a few sectors such as education, health and the environment, the paper claims that sectors have paid little attention to gender issues.

AID MODALITIES

The extent to which the “new” aid modalities of GBS and SWAps are used varies widely across countries. It must also be noted that in some of the countries these “new” modalities were introduced long before the Paris Declaration. The examples below give some idea of the range among the ten countries, as well as the diversity within each modality. While analysis of particular donors is not provided below, the country reports suggest that both DFID and EC are among the more active users of the “new” modalities.

In Mozambique, in 2007 GBS – used by 19 donors – accounted for 30.8% of aid and SWAps for 22.2%, with 43.9% still provided through projects. These estimates exclude the United States Agency for International Development (USAID). If this agency were included, the percentage for project support would increase as USAID does not participate in either GBS or SWAps. Four sectors in Mozambique have SWAps, namely health, education, agriculture and HIV/AIDS.

Somewhat similar, in Rwanda, programme-based approaches (i.e. GBS or sector-based) account for 38% of all aid according to the latest available figures. The bulk of the programme-based aid – US\$ 213m or the total of US\$ 297m – takes the form of GBS. In Tanzania, as noted above, 14 donors

provide GBS. This modality has provided more than a third of the aid volume to Tanzania since the financial year 2002/03. In 2008/09, 47.9% of the aid to Tanzania was provided through project funds. The remaining aid is accounted for by basket funds. The education, health, agriculture, water and local governance sectors have SWAps, health, agriculture and HIV/AIDS are funded through basket funding mechanisms, whilst education receives support to the SWAp through both GBS and sector budget support. A basket fund mechanism for gender under the Ministry of Community Development, Gender and Children is currently under discussion. These details illustrate that while the new aid modalities were meant to simplify aid for the recipient government, even in a country that has taken harmonisation and the other principles promoted by the Paris Declaration seriously, the picture remains very complicated.

In Uganda, budget support accounted for 47% of total assistance in 2006/07. This percentage has tended to increase over time, but fell to 31% in 2005/06 when donors cut back drastically on both the total amount of assistance to Uganda as well as the proportion channelled as budget support in response to the government’s non-fulfilment of good governance conditionalities.

In the above countries, there is extensive use of the new aid modalities, although project support still accounts for a substantial proportion of aid. In other countries, use of the new aid modalities is much more limited.

Nepal currently receives no GBS, and the planned support using this modality for the previous 10th Plan period did not take place because of the political situation. The World Bank did, however, previously provide through this modality and India and China also did so, on request, in crisis situations. Currently, instead of providing support to Nepal’s PRSP through GBS, the

World Bank has given a large grant to the Poverty Reduction Fund, which is managed as a separate programme outside the budget by an independent board. At least 27% of total ODA in Nepal is provided as sector support to health and education, with a further 60% for programmes and projects. The modality for the remaining 13% was not clear. In health and education, both pooled and parallel funding modalities are in use. In education, all types of funding are aligned with the Education Sector Action Plan. In health, {XE “JICA:Japanese International Cooperation Agency”} only the International Development Agency (IDA) and DFID use the pool modality. Although initially 11 donors promised to support the SWAp, they subsequently reneged on their promises. However, whether pooled or not pooled, all aid is aligned with government’s annual action plans. In other areas such as Food for Work and Forestry, many donors collaborate to co-fund sector and other programmes. Generally, these co-funded programmes have inclusion and gender as major parts of their strategy, with specific targets and monitoring indicators.

Ethiopia also does not currently get any GBS as this form of assistance was suspended in the wake of the violence following disputed elections results between June and November 2005. However, in early 2007 the Protection of Basic Services (PBS) programme was introduced as an emergency substitute instrument that would continue to deliver basic services to the poor given the suspension of general budget support. The EC led the development of the PBS, which includes both bilateral and multilateral donors. The PBS was initially intended as a two-year initiative, but a second phase will cover the period 2009-2011 because donors are not yet ready to recommence GBS. The bulk of PBS funds are used to increase the block grant transfer made by the Ethiopia Federal Government to the regional governments. The funds

are not earmarked for particular sectors or purposes. Instead, for the bulk of the funds sub-national governments have the power to make expenditure decisions across sectors within donor-government agreed fiscal rules. There is a national steering committee made up of government, donors and NGOs overseeing the PBS while district administrations manage the projects and NGOs undertake reviews for accountability of the projects and report to the national steering committee. The Ethiopia report notes the observation from DFID that the federal nature of the Ethiopian government, which supports local government decision making on priorities, may not be conducive to sectoral approaches. This observation would also be true in other countries which have taken decentralisation seriously.

Overall, about 46% of ODA in Ethiopia is allocated to pooled funds, which include, among others, the PBS, HIV/AIDS programmes, Public Service Delivery Capacity Development Programme, and the Productive Safety Nets Programme. All these programmes channel funds via the World Bank. SWAPs are active in health, primary education and road construction.

The above descriptions relate to countries where aid constitutes a significant proportion of the government budget. The following three examples relate to countries where aid is more minimal.

In India, the bulk of aid (83%) takes the form of loans from the IDA, World Bank, Japan and the Russian Federation. DFID is the largest bilateral donor and slightly more than half of DFID’s assistance to India takes the form of GBS to four focus states to support their poverty alleviation efforts.

In Morocco, in 2007 33% of the total of US\$ 1,822m disbursed as aid took the form of general budget support, with a further 37% in the form of programme-based

support. However, the form of aid differs widely across donors. Thus the five largest donors together accounted for 99% of general budget support and 90% of programme-based support. SWAPs or other forms of sector budget support are found in education, rural roads, housing, water and sanitation and rural energy. In addition, since 2003 there has been budget support and related technical assistance for public financial management and administration reforms. At the time of writing a budget support instrument was being developed for the national human development initiative programme, which could be seen as Morocco's equivalent of a PRSP, but with a focus on the decentralised level.

Cameroon does not appear to receive GBS, but has sectoral approaches in education, health, environment and rural development. Donors in Cameroon are generally reluctant to provide budget support until the country addresses problems of corruption and other weaknesses in public finance management.

Peru also does not seem to receive any GBS as the interventions named as examples of budget support in the country report appear to be oriented to particular programmes, projects and/or sectors. An unusual aspect of one of these programmes – the EC's Support to Food Security in Peru project – is that the funds were provided only after the Peruvian government had already incurred the expenditure. While there is no GBS, the country report does provide some examples of donors pooling funds. These include basket funding to support the Peruvian Ombuds. For this programme, several donors have pooled funds, but the Belgium Embassy provides separate direct support.

While the above descriptions suggest a very complex picture within each country, and an even more complex one across coun-

try, there is evidence across all countries of some cooperation between donors, as well as attempts to align with nationally developed plans at the national and sectoral level. One could argue that the more this trend continues, the less there is need for those who want to improve the impact of donor money to focus on the actions and "projects" of individual donors, while the need to focus on national processes increases. In this sense, the move towards "new" aid modalities slightly lessens the challenges and size of the task for those interested in promoting gender equality. Further, if – as suggested above – the donors are not necessarily stronger promoters of gender equality than national actors, the loss of the ability of donors to promote particular agendas through targeted projects becomes less serious. These general observations must, however, not be taken as saying that there is no need to focus on donor practices, or that donors have no influence. In some ways the new aid modalities, by emphasising the need for donor agreement on national and sectoral policies, could give donors more influence than accorded through funding of discrete projects.

NATIONAL DEVELOPMENT PLANS

As noted above, donor support programmes are generally presented as supporting the recipient country's national development plan. This is especially true in the case of GBS, but also seems to be true more generally. Similarly, donor support to particular sectors is generally presented as supporting the recipient country's sectoral plan if such exists.

The guidelines provided to the researchers did not include questions about national gender policies, but five country reports refer to these. As noted below, in Ethiopia there has been some attempt to link the PASDEP and national gender policy. This should, in turn, influence aid to the extent that aid follows the PASDEP. In contrast, in

Morocco a National Plan for the Integration of Women in Development was developed with World Bank support at the same time as the latest overall national plan, which covers the period 2000-2004. In the face of strong opposition, which focused in particular on proposed changes to the Family Code, the Women in Development plan was shelved, and gender issues dropped out of the planning framework. Moreover, the planning framework itself is no longer used in developing budgets.

The examples of the remaining three countries are more optimistic. The Peru paper refers at several points to the National Plan for Egalitarian Access to Opportunities for Men and Women. It notes, in particular, that Spain is providing assistance to the country in following up on the plan's implementation. The Uganda paper suggests that the inclusion of gender in the World Bank's Poverty Reduction Support Credit resulted in cabinet's finally approving the national gender policy after a delay of two years. The Mozambique paper notes that the PAF 2006-08 included an indicator reflecting approval and implementation of the National Gender Policy and Strategy for Implementation.

Several of the papers describe in some detail how women and/or gender issues are addressed in the national development plans. Typically, the papers are described as having special sections dedicated to women and/or gender issues as well as raising gender issues in relation to particular sectors. The Tanzania, Mozambique, Rwanda and Uganda PRSPs are all noted to be commendably gender-sensitive, with gender issues raised repeatedly. In all these instances, the gender sensitivity is ascribed, at least in part, to efforts related to GRB initiatives. However, the Uganda paper notes that the preparation of the National Development Plan that will replace the current PRSP is not as participatory as the previous process, raising fears that

it will not build on the good gender mainstreaming practices achieved during implementation of the current strategy.

In Ethiopia, the gender sensitivity of the PASDEP is seen as responding to the 1994 National Policy of Ethiopian Women developed by the Women's Affairs Department before the creation of the Women's affairs ministry in 2005, and the related five-year National Action Plan on Gender (2006-2010) developed by the Ministry of Women's Affairs. Concrete linkages are made between the National Action Plan and the PASDEP pillars with clear activities, indicators, and timeframes. The National Action Plan also identifies GRB as the means to realise the implementation of its planned actions. Gender and women's issues are, however, absent in the PASDEP document's analysis and planning of some sectors such as agriculture, trade, tourism and mining.

In India, the Eleventh Five Year Plan (2008-2012) has under Section 16 a chapter on Social Justice and Women's Empowerment and under Section 24 a chapter on Women and Child Development. Besides this, each subject area has been looked at from a gender angle. These inclusions were, at least partly, the result of the Planning Commission constituting a working group on the Empowerment of Women which made recommendations to the PC when it was drawing up the Plan.

While all country papers point to national development plans such as the PRSP or equivalent, several point to other documents which influence planning and budgeting. Thus the Ethiopia report notes that the economic reforms are informed by Policy Framework papers that reflect World Bank and IMF structural adjustment programmes put in place to liberalise the economy and advance private sector development. Similarly, the Nepal paper refers to the economic programme supported by the three-year

Poverty Reduction and Growth Facility with the IMF. The paper notes that while this provides balance of payments support, and is therefore not reflected in the budget, progress on agreements with IMF also impacts on World Bank/IDA funding. The paper notes that there is no mention of gender in this facility, although the PRSP is quite gender-sensitive. It suggests, in particular, that gender aspects of privatization should have been highlighted. However, gender and inclusion are an integral part of the World Bank's Country Policy and Institutional Assessment benchmarking system which provides basic guidelines for western donors.

The Uganda paper describes how the Poverty Reduction Support Credits of the World Bank in 2005 for the first time explicitly expressed support for mainstreaming of gender and equity objectives in planning and budgeting, as well as for addressing gender issues in other areas of policy making. The inclusion of gender was retained, and even expanded, in subsequent years. The inclusion of gender in this key document, which is also used as the main basis for discussions with government by other donors who use GBS, acted as a spur for government to embrace GRB. However, the paper notes that some of the other issues highlighted by the Bank in the document have not been taken up. Informants suggested that this was because gender is not defined by the World Bank and other donors as a prior action or condition against which budget performance is assessed and decisions on withholding aid made.

The fact that current national development plans generally consider gender issues, although not always across all sectors, provides a good basis for national budgets and aid to be gender-sensitive. However, the original motivation behind GRB was specifically to ensure that, through sufficient allocation of resources, good words on paper would be translated into changes on the

ground. Further, national plans do not and should not have the level of detail that is necessary for ensuring that gender issues are addressed. They can, at best, describe the gender-related problems in broad terms and give broad indications of what will be done, but the difference between effective and ineffective action is determined at a more detailed level relating to operations and activities. Having gender in the plans thus facilitates change on the ground, but by no means ensures it.

BUDGETING SYSTEMS

In most of the countries, a distinction is still made between the recurrent budget, which covers ongoing expenses incurred during a single year, and the development or investment budget, which is meant to cover longer-term expenses. (Different terms are used in some countries for the two elements – for example, in India the terms are non-Plan and Plan) – but the distinction is similar.) Nepal, in addition to the standard development / recurrent split, has a further two-way split of the budget, in which the first part covers programmes and projects managed by the line ministries and the second covers grants to the local self-government institutions that are channelled through the Ministry of Local Development.

Historically, donor funds tended to be concentrated on the development or investment side. Indeed, this side of the budget typically consisted of a list of “projects”. While some counterpart funds were expected from government revenue on this side of the budget, in aid-dependent countries the development budget was dominated by donor funds. Structurally and functionally, the budget split often matches a difference in the agency responsible for a particular part of the budget. Thus the development budget would fall under the control of the Planning Ministry or equivalent, while the recurrent budget fell under the control of the Ministry of Finance. These splits have not necessar-

ily disappeared. Indeed, in Mozambique the single Ministry was in 2004 split into separate Planning and Finance ministries.

Budget reforms generally see the distinction between the two sides of the budget as falling away, so that both sides of the budget can work together. Thus when a medium-term expenditure framework (MTEF) is introduced, this will usually (but not always) cover both sides of the budget. In practice, the merging of the two sides does not happen overnight, if at all. Most country papers did not discuss this point in any detail. Some did, however, refer to the plethora of processes, planning documents and structures that resulted from having the budget split into two parts with somewhat separate processes and actors. This plethora complicates engagement in terms of GRB. Further, where there is split responsibility for the two sides of the budget, this complicates the design of GRB interventions as one needs to understand the formal and informal powers and responsibilities of the two agencies for successful targeting of advocacy for, and collaboration in respect of, GRB-related changes to processes and budgets.

The Mozambique report includes a useful description of the complications caused by having a plethora of planning documents. In that country there are two medium-term policy documents, the Plano de Acção para a Redução da Pobreza Absoluta (PARPA), which is the PRSP, and the Government five-year plan. The five-year plan covers all sectors and is approved by parliament after the beginning of each legislature. The PARPA covers only the priority (poverty) sectors, and is generally considered as the basis for cooperation between government and donors. The PARPA and the five-year plan are operationalised in the yearly Economic and Social Plan. The existence of two documents which detail budget policy and programme objectives separately

makes it difficult to link directly PARPA objectives with annual expenditure plans and priorities.

Virtually all of the countries have introduced MTEFs. These typically provide for three- or five-year budget forecasts, with the first year constituting the voted budget for the following year while the other years provide estimates related to government plans. Standard practice is for the MTEFs to be “rolling”, meaning that they are revised each year, with the estimates being moved forward one year, an additional year added to the end of the forecast, and estimates adjusted to reflect any changes in plan since publication of the previous MTEF.

India is the exception in not having an MTEF. However, even in countries where these frameworks have been introduced, they are often not yet fully implemented. The reform is often phased in, with the number of ministries and agencies being expanded over time. In some countries there is not full coverage. In Nepal, the MTEF covers only the development budget.

The reports do not discuss the MTEFs in any detail. In the descriptions of GRB interventions, there is also very little mention of engagement with the multi-year nature of the MTEFs, for example through examination of and lobbying around outer-year estimates. This is perhaps a missed opportunity as it would allow for advocacy over a longer period, rather than last-minute reactions when budget numbers are tabled and when there is limited chance of having changes made.

The MTEF reforms are often accompanied by a move towards programme-based and/or performance-oriented budgeting. In programme-based budgeting, the intention is to move towards a categorisation of sectoral activities that reflects what government does rather than bookkeeping line-items. In performance-oriented budgeting, the objective

is to focus on what is achieved with budget allocations rather than simply accounting for money spent in financial terms. With these reforms, the nature of budget documents change to include items such as mission, vision, objectives, reviews of past performance and – particularly important for our purposes – targets and indicators.

As with MTEF, programme/performance-oriented budgeting is usually introduced in an incremental fashion. In Ethiopia, for example, government started to change from line item budgeting to programme budgeting only in 2008, and the pilot covers only the Ministries of Finance, Trade and Education. In most countries, education is included among the first pilot ministries, among others on account of the fact that it usually constitutes one of the largest sectors in monetary terms. Education is also one of the easier ministries in which to develop performance-based indicators given that most countries already have management information systems and surveys that collect much of the necessary information. The fact that education is usually among the first pilots presents opportunities for GRB given the central role given to education in much gender advocacy.

At least one of the country reports notes a weakness in the linkage between the budget indicators used for performance budgeting and those in the planning documents in that the budget documents do not, in general, utilise the indicators of the planning documents. This weak linkage is almost certainly also found in some other countries. The descriptions of GRB initiatives below make little mention of engagement with budget indicators. Peru is an exception in this respect in that both NGOs and the legislature are working on gender-related indicators.

The Peru report notes that performance-related budgeting, which was introduced

after the change in government of 2006, currently covers only 3% of the national budget, while the amount covered by participatory budgeting, which is implemented at sub-national level, covers 13-15% of the total. The calculation of these percentages is based on a total budget that includes payments in respect of external debt (accounting for 25% of the total) and state pensions (25%). They would be higher if the calculation was restricted to that part of the budget on which the legislature votes.

BUDGETING PROCESSES

Understanding budgeting processes is important so as to know what opportunities exist for influence, who is responsible – and thus needs to be influenced – at different stages, and which other actors exert influence. Information on the differences between countries in provision for consultation and participation with gender actors also provides ideas as to what is possible, and evidence when advocating for similar opportunities in other countries.

There are many broad similarities across the descriptions of the budgeting processes in the different countries, although there are a lot of differences in detail. In all countries, the Ministry of Finance (and sometimes Planning as well) coordinates the process and sets the overall ceiling as well as sector ceilings, but more detailed budgeting happens at sectoral level. In all countries, the consolidated budget is placed before parliament for approval, although the extent of parliament's power and its capacity to exercise that power varies across countries.

There are differences in the extent to which there is consultation over the budget with different players. In most cases, the consultation with civil society happens at a late stage where it is unlikely to result in significant changes. Uganda is one exception in this respect, in that selected civil society groups are included in the sector working

groups that do earlier work on budgets. Uganda's Ministry of Finance, Planning & Economic Development (MoFPED) has also established budget reference groups aimed at demystifying the budgetary process and policy formulation. Uganda Debt Network, a budget advocacy NGO, is a member and chairs the reference group on budget estimates and approved reports. Another group, which was established by MoFPED and includes the Uganda Debt Network, is working to make information on the budgetary process available to the wider public through popular publications. As part of the process, the MoFPED developed a citizen's guide to the budgetary process. The guide is intended to create awareness on, among others, the participation, rights and responsibilities of citizens in the budget process. However, while the MoFPED reported that the guide was widely circulated, many of the people interviewed for the research were not aware of its existence.

At the other end of the spectrum, the Ethiopia report notes that women's organisations as well as NGOs more broadly have not been involved in any of the stages of the budget cycle. The Nepal report notes that women's organisations are not included in the consultations over taxation and economic policy. This is probably true of other countries as well.

The country reports suggest limited, if any, involvement of donors in the main budget process. Donors are, however, centrally involved in a range of structures and processes most of which have some sort of link to the budget.

Uganda's system of sector working groups should theoretically also provide an opportunity for gender actors within government to influence plans and budgets. The system, which is unusual internationally, allows for selected actors from beyond sectoral officials to participate in the development of

plans and budgets. In particular, each sector working group writes a paper, reviewing past performance, that forms the basis for preparation of the sector's budget framework paper. Many sectors invite the Ministry of Gender, Labour & Social Development (MoGLSD) to participate, but shortage of staff prevents the Ministry from taking up all the opportunities. Gender focal points within the sectors have also sometimes been asked to submit gender-related programmes to be considered for inclusion in the budget framework paper. Here the problem lies in the limited gender skills and understanding of many of the focal points. At a later stage of the process, the MoGLSD participates in the inter-ministerial consultative meetings on the budget, but does so primarily to motivate for the social development sector budget framework paper rather than to ensure that all other sector papers are gender-sensitive.

DEVELOPMENT AID STRUCTURES AND PROCESSES

The details of the development aid structures and processes vary across countries, and are - as expected - more developed in the more aid-dependant countries than in others. Thus in terms of structures, in countries with substantial aid volumes, large numbers of donors, and significant use of "new" aid modalities, donors will feel a greater need to create structures in which they can plan their collaboration. In less aid-dependent countries there might also be structures, but they are likely to focus more on information-sharing. This is in line with the division of labour principles of the Paris Declaration on Aid Effectiveness.

The country reports make reference to an overwhelming number of coordination, theme groups, working groups. Many of those have a different membership of key donors, government representatives, and in some cases include civil society and UN agencies. It is possible to distinguish between coordina-

tion mechanisms for planning purposes, aid coordination purposes (with a focusing on GBS or sectoral support), information sharing processes and performance monitoring coordination mechanisms.

Many of these processes involve monitoring and review of past performance, with the aim of influencing future plans, budgets and implementation. Some of these processes involve only donors, while some others include government as well as, in some cases, civil society. These monitoring and review processes exist alongside the standard processes associated with developing, implementing, monitoring and auditing of government budgets that exist in any country. In Tanzania, for example, additional budget-related reviews and information-gathering exercises include:

- The public expenditure reviews, which provide feedback on public expenditure and management issues, and are intended to inform the budget guidelines
- Monitoring by a commissioned non-governmental research agency of 50 of the MKUKUTA indicators on an annual basis, and the rest of the indicators less frequently. (The country report notes that although most of the indicators are sex-disaggregated, the status and implementation reports do not always report the data disaggregated by sex. This observation is especially interesting given that the agency concerned receives gender-related funding from the Netherlands.)
- Sector reviews, which are supposed to be undertaken yearly
- An annual GBS review which monitors and assesses the performance of government and GBS partners in meeting their commitments, and determines GBS donors' financial commitments for the next financial year

- Annual monitoring and evaluation of the Joint Assistance Strategy, which covers all aid, not only GBS.

In Tanzania, provision is made for civil society participation in all these processes. However, the number of participants is usually restricted and civil society is not invited to all meetings and forums. Even if there were more openings, the plethora of reviews and processes makes it difficult for NGOs to participate fully and actively. Indeed, the Tanzania report notes that there is inadequate sharing of information and coordination across the different structures and processes even amongst central actors. The Rwanda report notes that participation by civil society and, in particular, by gender actors is hampered by their lack of understanding of the technicalities, while the core participants in these processes generally lack understanding of gender.

In Mozambique, the joint reviews are linked to other dialogue processes, including the Poverty Observatory (now renamed Development Observatory). The latter was established by the government in 2003 as a yearly consultative forum for monitoring the objectives, targets and actions specifically assigned to public and private sectors within the context of PARPA. During the first Observatory, NGOs created the G20, a secretariat for civil society participation. Fórum Muhler, an NGO which has played an active role in GRB in Mozambique, is widely recognised as an active and strong participant in the G20. However, the Observatory is currently more an event than an effective and efficient monitoring and evaluation mechanism.

In Nepal, which has somewhat less aid, has fewer donors and makes less use of “new” aid modalities, there are nevertheless a range of different structures and meetings. The Nepal Development Forum meets every two years to review progress and discuss the government policies and programmes

most important to donors. Government and donors are the main participants but NGOs representatives and experts are invited to the pre-consultation meetings, where the draft policy papers on almost all aspects of development are discussed. Regular local donors meetings are held for the pre-budget, post-budget and mid-term budget review, which are chaired by the Ministry of Finance secretary. SWAp and the sector- and sub-sector Joint Management Boards provide further mechanisms of coordinated and harmonized planning, implementations and joint monitoring and supervision mechanisms. In addition, UNDP organises monthly Local Donor Meetings, UN coordination groups, and UN Peace Support Working Group, among others. Other sector level informal groups also exist. For the sector meeting international NGOs active in the sector may be invited.

In Ethiopia, there are again a range of aid-related structures, which include the following:

- The Donor Assistance Group, chaired by the World Bank and UNDP, brings together the majority of donors to discuss development policy and implementation. The group has 14 technical working groups that examine policy and coordination in specific sectors. A pooled fund is also available within the Group to finance activities of PASDEP, and this has included financing of a national strategy for girls' education.
- A Joint Government-Donor Harmonisation Task Force is working towards a Joint Declaration on Harmonisation.
- The High Level Forum is a government-donor forum chaired by the Minister of Finance and Economic Development and the co-chairs of the Donor Assistance Group. Its mandate is to discuss policy and oversee harmonisation and the implementation of the PASDEP.

- Donors also organise in thematic/sectoral groups, together with the relevant ministry that is responsible for the sector and is the recipient of funding support.

In India, where aid is much more minimal, donor-government engagement is more restricted to bilateral meetings. For example, the EC-India relationship is underpinned by Senior Official Meetings every six months and regular, de facto yearly, summits.

Most of the reports record that there is some provision for civil society participation in at least some of the forums. The question that arises for GRB initiatives is the extent to which one should attend the meetings and increase the degree of access. The answer, in turn, is influenced by who the drivers in the GRB initiative are. On one hand, the meetings provide an opportunity for information-gathering as well, if speaking rights are granted, as an opportunity for raising gender issues. On the other hand, attending a large number of meetings takes time away from other activities that might be more productive. Too much emphasis on participation, without thinking about the likely benefits, can then be counter-productive.

In most of the countries, the structures include working groups, clusters or similar groupings that focus on particular issues. In a large number of cases, these include structures tasked specifically with responsibility for gender issues. In addition, there are sometimes efforts to take up gender issues in the other structures. The following examples confirm that gender groups are common, but also illustrate the fact that these groups tend to be one among many with other agendas:

- In Mozambique, the set of 29 working groups constituted for the Joint Review process includes a working group on gender called the Gender Coordination Group. Fórum Muhler participates in this gender

working group but also tries to raise gender issues as much as possible in other working groups. The working group is also used for the annual and mid-year reviews. The group brings together government, donor and civil society representations.

- During the elaboration of Rwanda's latest PRSP, 13 clusters were constituted. These clusters continue to function even after the completion of EDPRS and participate in the joint review, strategic planning, and budgeting processes. There is a cluster on cross-cutting issues that is coordinated by the Ministry of Finance and co-chaired by lead donor institutions DFID and UNIFEM. Some of the other sectors have weak representation in terms of gender advocacy. Some clusters do not have gender advocates represented at all.
- In Cameroon, donors in 2003 established the Comité Multi Bailleurs to monitor the PRSP. This structure meets fortnightly. The committee has eight thematic sub-groups, including a group on gender. The report notes that some donors do not participate in Comité Multi Bailleurs.
- In Tanzania, the 19 development partners who subscribe to the Joint Assistance Strategy make up the Development Partners Group, which comprises a plenary forum as well as sub-groups on specific sectors and themes. Each sub-group is assigned a MKUKUTA cluster. The thematic sub-groups, which include one on gender equality, do not attend the cluster group meetings. Instead, they are meant to feed the issues they want to be discussed through the sectoral groups, who are then supposed to take up the issues in the cluster groups. The gender equality group participates in a further structure, the Gender Macro Working Group, which brings together government, NGOs and donors to discuss policy-related matters and aim for joint decisions. The Gender Macro Working Group has also, on occasion, commissioned papers, for example for feeding into the public expenditure review.
- In Peru, the government's Agencia de Cooperación Internacional launched a donor forum in 2006, but the forum has ceased to function. However, donors have organised themselves in working groups on different topics to share information. The working groups include one which focuses on gender issues and brings together donor focal points. There are currently 24 donors involved in this working group.
- In Ethiopia, a Joint Group on Gender Equality was created in late 2003 and given the mandate to strengthen the mainstreaming of gender into national policies, strategies and strengthening implementation of the PASDEP. The group's mandate later broadened to establish a Gender Pooled Fund to support the national gender machineries and NGOs. At the time of writing, this fund amounted to US\$583,820 intended to support "empowerment of women and gender equality in Ethiopia" over three years. The group has evolved into the Donor Group on Gender Equality, a technical group co-chaired by a donor and a United Nations agency. The group had a workplan for 2008, but this had been delayed and no activities were reported on the Gender Pooled Fund.
- In Uganda, a Donor Coordination Group on Gender was established in 2001. The Group currently brings together 18 development partners that include bilateral and multilateral donor organisations as well as international NGOs. This Group also has plans to establish a basket fund to support interventions in respect of gender equality and women's empowerment, including the integration of gender equality into planning, budgeting and monitoring processes.

GRB experiences

SUMMARISING THE EXPERIENCES

Before discussing the characteristics and possible lessons to be learnt from the country experiences of GRB, we first summarise what has been done in each country in respect of central government budgets.

Cameroon

In Cameroon, the GRB experience is still at the awareness-raising stage, although there is enthusiasm to take things further. In March 2004, the Ministère de la Promotion de la Femme et la Famille (MINPROFF), with UNIFEM assistance, launched a programme of awareness-raising seminars for actors including government agencies, the national parliament, local government, civil society organisations and the private sector. Subsequent years have seen further seminars, as well as other actors besides MINPROFF and UNIFEM initiating action. Awareness raising has also been extended to members involved in the ongoing public finance reform as well as to donor agencies such as the Canadian International Development Agency.

The awareness raising has had at least one concrete result in terms of budget allocations in that the Ministry of Commerce has included a line item for support for women informal cross-border traders (WICBT) in its budget for 2008. Another allocation to support WICBT has been made within the 2009 budget and discussions are underway in respect of a permanent budget line to be created for this purpose. Another UNIFEM project, with a specific focus on women informal cross-border traders, will have contributed to this achievement.

Another interesting development has been efforts by UNIFEM and the EC to raise question as to how interventions

in relation to transport infrastructure – a major investment area for the EC – benefit women in terms of those employed and their remuneration, direct beneficiaries and those indirectly affected by positive and negative externalities.

Ethiopia

GRB is also relatively young in Ethiopia. The report describes two initiatives, one led by the Ministry of Finance and Economic Development (MoFED) and the second led by the non-governmental Network of Ethiopian Women's Associations (NEWA) respectively.

In Ethiopia all ministries have established departments of Women's Affairs. This department within MoFED has taken the initiative to issue Guidelines for Mainstreaming Gender in the Budget Process. The guidelines were developed with support from the British Council and United Nations Children's Fund.

The guidelines begin by providing definitions and explanations on GRB and approaches for GRB, drawing on approaches used in countries such as Australia and South Africa. They present an example of a "gender aware budget statement", followed by tips on how to develop indicators for gender sensitive budgets. Finally, the guidelines offer a checklist tool for a quick gender analysis of budgets.

The guidelines have not yet been utilised, but MoFED has begun to share them with ministries such as health and education. The Ministry of Education has taken the further step of developing its own sector-specific guidelines in response to the MoFED document. While most activity to date has focused on government officials, the parliamentary Budget Standing Committee has expressed interest in supporting further work.

While not termed GRB, Government has also introduced the Women's development package. These are guidelines for the women's national machinery and women's associations at federal and sub-national levels. MoFED has, with EC support, provided US\$5 million in the current fiscal year to fund "women's activities", with coordination to be provided by the Ministry of Women's Affairs. The nature of the activities to be funded had not been decided at the time of writing. MoFED noted that the relatively small size of the allocation reflected the Ministry of Women's Affairs' inability to spend its full allocation in the previous fiscal year.

From the non-governmental side, since 2007 NEWA has been attempting to build capacity for budget tracking among local communities, targeting its capacity-building efforts at local women's organisations, women's associations, and Women's Affairs Bureaus and Finance Bureaus within sub-national government structures. The first phase, undertaken in five regions, focused on advocacy and awareness raising. Towards the end of 2007 NEWA developed a tool for monitoring the National Action Plan on Gender Equality and monitoring of government allocation and utilisation of budgets. The sectors to be monitored are likely to be those linked to violence against women and economic empowerment.

India

GRB at the central level in India has developed in line with a gradual shift over time in the approach to women within the five-year plans. Thus the 8th Plan stated that benefits from different sectors should focus on women, while the 9th Plan introduced the Women's Component Plan (WCP), which required that both the Centre and State governments should ensure that not less than 30% of the funds/benefits from all development sectors flowed

to women's programmes. The 10th Plan linked the concepts of WCP and GRB, which it saw as complementing each other in ensuring that women receive their rightful share of public expenditure.

Extensive consultations were held to design the Eleventh Five Year Plan. In respect of gender, four sub-groups were established, one of which focused on the WCP and GRB. A Committee of Feminist Economists was also constituted by the Planning Commission to make recommendations in respect of economic policies. The Ministry of Women and Child Development, with the support of UNIFEM and UNDP, organised a series of consultations to inform the process. As a result of these interventions, the vision of the Eleventh Plan is stated as "inclusive and integrated economic, social and political empowerment with gender justice."

For the 2005/06 budget, a GRB classification was introduced which required ministries to draw up two lists – one showing all schemes or "demands for grants" (and their associated allocations) where the beneficiaries would be 100% female, and the second showing schemes and demands where 30% or more of the benefit would go to females. The number of agencies, schemes and demands covered has increased with each subsequent year. Over the years, there has also been some refinement of how these categories are understood. In particular, in the earlier years expenditures for children were automatically assumed to be expenditures for women. The child-related expenditures have now been separated out into a separate statement for children. (There are further statements for other groups considered as vulnerable.) A remaining problem is that the statements contain no supporting evidence on the actual number of male and female beneficiaries.

In 2005, the Ministry of Finance sent a circular to all ministries and departments making it mandatory for all of them to set up gender budget cells. Based on recommendations from capacity-building workshops for these cells organised by the Ministry of Women and Child Development, in March 2007 the Ministry of Finance issued a Charter which describes the composition and functions of cells. Importantly, the Charter states that the cell should be comprised of a group of senior/middle level officers from the Plan, Policy, Coordination, Budget and Accounts Division of the ministries concerned and headed by an officer at Joint Secretary level or above. This was an important development as previously the general practice was to give the responsibility to the budget officer, very junior in the hierarchy and who did not really understand gender. At the time of writing, 56 Ministries/Departments out of a total of 78 had set up cells.

According to the Charter, cells' responsibilities include identifying the 3-6 largest programmes in terms of budget allocation and analysing these programmes and their sub-programmes from a gender perspective; and conducting performance audits to review the actual physical and financial targets of the programme, and constraints in implementation. It is not clear to what extent these tasks have been undertaken.

A more recent development, of December 2007, concerned the revised guidelines for the outcome budget which were issued by the Ministry of Finance. These guidelines relate to a document which is produced by each ministry and department in the middle of the budget year, and provides information that in some other countries that use performance-oriented budgeting would be contained in the main budget documents. As in previous years, the 2007 guidelines require all ministries and departments to highlight sub-targets for

coverage of women and special castes/special tribes under their departmental schemes; and provide the details of the monitoring mechanism that has been put in place. In addition, they have to highlight if the ministry has goals or major programmes or schemes in respect of women or gender equality and disaggregate by sex the physical output. The guidelines state explicitly that indicators of performance relating to individuals should be sex-disaggregated.

The Ministry of Women and Child Development, as the support ministry, has held one-on-one consultations with individual ministries about how their activities and budgets can be made more gender-responsive. It has paid particular attention to the ministries which see themselves as "gender-neutral" and with each of these has come up with a range of possible activities and policy changes.

Training of trainers has been conducted with the aim of establishing a team of people who can support the large number of ministries and departments on a one-to-one basis. This was considered important given the large number of ministries and departments within the Indian central government system. A manual for trainers and handbook for trainees have been developed, and are currently being adapted for the state level. These materials propose gender budget tools specific to the Indian context. At the time of writing this report, ten gender budget experts who participated in the training of trainers have been able to provide assistance to ministries or in building the capacity of academics. However, some of the trained experts have not obtained permission from their institutes to do this work.

The Ministry of Women and Child Development sends a monthly progress report to the Prime Minister's Office on GRB.

The Parliament Standing Committee for the Ministry has also supported GRB in its recommendations.

The WCP has continued throughout the period, but many ministries have stopped reporting on it. A review highlighted the fact that some ministries and departments had the potential to go beyond the 30%, but had not attempted to do so. The Ministry of Women and Child Development recognises that the WCP does not fall within a gender mainstreaming approach, but feels that it needs to be maintained while capacity is built on gender-responsive budgeting so as to ensure that some part of the funds for development from each agency flow to women. The sub-committee on GRB for the Eleventh Plan also recommended the creation of a “non-lapsable pool” at the Centre and in every State, where unspent funds for women could be transferred as the tendency is to utilise the funds elsewhere.

Morocco

The UNIFEM-supported GRB initiative in Morocco was from the outset, in 2003, seen as part of the public financial management reform process. The first phase of the programme focused on capacity building and the production of tools and methodologies. The capacity building workshops were used, among others, to do the preliminary design of manuals for applying GRB. Participants also outlined the main elements of the strategy which was eventually to inform the design of Phase II. Participants in the workshop included officials from sectoral ministries as well as those responsible for budgetary reform in the Ministry of Economy & Finance’s Directorate of Budget.

The second phase expanded the engagement to include the Directorate of Studies and Financial Forecasting within the Ministry of Economy & Finance as well as the

Directorate of Administrative and General Affairs which is responsible, among others, for training of staff members. Four strategic areas of work were identified. One was to develop a culture of policy evaluation using a broad GRB approach. The second was to encourage ministries to produce a gender budget statement. The third was to respond to the need for widespread communication and sensitisation within and beyond the administration about the GRB initiative. The fourth element was to explore in a specific geographical pilot area how decentralisation and partnership with NGOs could be used to advance a gender-responsive and inter-sectoral perspective.

The gender-responsive policy evaluation takes the form of annual production of a Gender Report which is presented to parliament alongside the Finance Bill. Initially the Gender Report was an annex to the Economic and Financial Report. As from 2007, the Gender Report has been produced as a separate document. The number of agencies producing a Gender Report has increased each year, from 4 in 2005 to 21 in 2008. The workshops that are part of the process of producing this report bring together technical and thematic staff with budget managers as well as statisticians.

In 2006 the Prime Minister’s Finance Bill Orientation Letter proposed integrating gender in the context of developing performance objectives and indicators “insofar as it is possible”. The following year a few sectoral agencies which were more easily amenable to gender analysis and sex disaggregation were assisted to take this forward through the development of indicators, with several further sectors added in 2008.

In 2005, a study to estimate the costs of achieving MDGs was completed. The

study modelled three scenarios, with differences relating to the degree of inter-sectoral collaboration and partnership with NGOs. More recently, a community-based monitoring system exercise was conducted in two communes to explore further the decentralisation angle. To date the data from this survey has not been used as an instrument for GRB, but the results have been presented to local councillors and the local authorities.

Morocco's GRB programme has emphasised the effective use of existing data and statistical information before advocating for primary data collection. It has compiled and presented participants with data from a range of survey and census instruments to enable them to undertake gender analysis. The one major gap identified is data on unpaid work. The second round of the community-based monitoring system is planned to include a time use module.

Mozambique

In Mozambique, the first phase of the UNIFEM GRB programme, which ran from 2003-2005, focused primarily on awareness raising and establishing a core group of GRB trainers. The second phase, from 2005 to 2008, has focused more on integrating a gender dimension in national policy, planning and budgetary processes. In addition to the overall processes, the programme has focused on the thematic "pilot" issues of violence against women, HIV/AIDS, and maternal health. The first of these issues is being worked on with the Ministry of Interior while the second and third involve work with the Ministry of Health.

The GRB work has resulted in a mention of gender in the national budget guidelines for 2008, where agencies are asked to integrate gender, alongside the other cross-cutting issues of HIV/AIDS and environment, in their budgets. It has

also resulted in the creation of a pool of GRB facilitators within the Government. These facilitators are technicians from the Ministries of Planning, Finance and Women and Social Action. Two technicians from Planning and Finance were, at the time of the research, providing technical advice and backstopping to gender units and planning and budgeting staff of the Ministries of Health and Interior on how to operationalise the guidelines in their budget submissions. A general manual on GRB has been developed, but there is recognition that it needs to be made more country-specific. There are plans to include the Ministry of Women and Social Action in the meetings which the Ministries of Planning and Finance conduct with each of the line ministries to discuss their budget submissions.

Within the pilot ministries, for the Ministry of Health comparison of the 2006 and 2005 budgets reveals an increase in the amounts allocated for the child and maternal health sub-programmes. More recently, the Ministry has developed a national programme to improve maternal health services and a draft document on strategies for gender equality, but these have not yet translated into budget allocations. In the Ministry of Interior, a programme on violence against women has been created with a budget line of USD 30,000 that includes funds from UNDP, United Nations Population Fund and Irish Aid. There have also been some efforts to ensure that gender is recorded in the management information systems of health and education, as well as in survey-based data collection.

Beyond the budget process narrowly conceived, the GRB programme engaged energetically with the process of developing the new PARPA, and there is widespread agreement that this resulted in a document that was much more gender-sensitive

than its predecessor. However, the Mozambique report notes that while the document includes among its priorities the development of an institutional gender apparatus, including GRB, GRB is not mentioned in the section on the macro-economic framework and budget reform. The Gender Coordination Group served as a gender working group during the elaboration of the PARPA and has continued to play this role in respect of the PARPA after the finalisation of the document. One of the group's achievements is the inclusion of a reference to GRB in the 2008 Joint Review aid memoire. The document states that: "in budget execution, the current classifiers used in the sector plans and budgets do not fully capture the expenditures promoting gender equality: therefore, there is a need for the development of methodologies and instruments, appropriate for the context, aimed at gender based budgeting".

Nepal

The Ministry of Finance of Nepal introduced GRB in 2007/08, with UNIFEM assistance and within the framework of the overall reform of the budgetary system funded by other donors. In terms of this initiative, 13 ministries were required to "score" the allocations for new programmes in both the annual budget and MTEF against five aspects of gender-responsiveness, each of which could be allocated a maximum of 20 marks. The five aspects were:

- Participation of women in planning and implementation
- Capacity building of women
- Share of women in benefits
- Increase in employment and income generation of women
- Reduction in women's workload and quality of their time use.

Programs scoring 50 or more are classified as directly supportive of women, those scoring 20 to 50 as indirectly supportive, and those estimated scoring less than 20 as neutral. In addition to the scoring, any programme or project involving NRs 50 million or more must have a gender audit report attached. While the gender scoring approach was used only for new programmes within these 13 pilot ministries, the country research paper illustrates how it can be used more generally through analysis of the health budget as a whole as well as of overall sectoral allocations.

Alongside the gender scoring, the 13 ministries are required to indicate whether the new programmes are pro-poor or poverty-neutral. The responses of the ministries are compiled by the Ministry of Finance and presented as a sector-wise gender and poverty responsive budget analysis of the annual budget. The Nepal report notes that the scoring was not done very rigorously for the 2007/08 budget year. The system was introduced late in the budgetary cycle, and there was not sufficient time to develop a manual and provide adequate training and support. For 2008/08, a higher level of support will be provided. The report notes further that the current system of scoring is appropriate for employment and income-generating programmes, but less appropriate for other sectors.

A Gender Responsive Budget Committee (GRBC), coordinated by Division Chief /Joint Secretary of Programme and Budget Division, Ministry of Finance has been established under the Ministry of Finance and given the responsibility for taking the initiative forward. UNIFEM and the Women's Ministry are permanent members of the GRBC. During each budget cycle, the GRBC invites the Women's Commission Chairperson and members, parliamentarians, party representatives, NGO representatives working on women's issues,

gender advocates, line ministry representatives and others for discussions on the budget for the forthcoming year. The mandatory provision of 33% women candidates in elections to the Constituent Assembly/ Parliament, which resulted in 192 women of a total 601 members, has increased the likelihood that parliament will be more active than the last interim parliament in respect of GRB. A promising indicator in this respect is the formation of a Women's Caucus.

Peru

In Peru, GRB activity has been undertaken at both central and local level. The latter builds on the broader work in the region around participatory budgets. For the purposes of this paper, however, we focus on central level work.

Within congress, advocacy for GRB has been led by congresswoman Rosario Sasietta, who in December 2007 proposed a law that was supported by the Budget Commission of the Congress. The Law, no 29083, amends the general law on the national system of budgeting to incorporate gender analysis and evaluation of the execution of the public budget. The law acknowledges, in particular, the importance of using gender indicators to track budget outcomes.

The Ministry of Women and Social Development was given the task of elaborating how gender would be coded or tracked within the annual budget. A working group has been established under the Budget Commission of the Congress. The group is chaired by Rosario, and includes representatives of the Ministry of Women and Social Development, Ministry of Economy and Finance, representatives of civil society and donors.

Within civil society, the Movimiento Manuela Ramos has taken up the issue that the 2007 General Law on the National

Budget included 11 priorities to reduce poverty, most of which addressed women's or children's interests, but none of which had indicators to track outcomes in terms of gender equity. The organisation proposed to the Ministry of Women and Social Development a set of gender indicators that could be used to monitor the Results-Oriented Budget implemented in 2007. The organisation is also supporting the work within Congress, which has developed five indicators for each sector.

Rwanda

Rwanda's first GRB initiative was implemented from 2002 to 2004 as part of a larger gender mainstreaming programme supported by DFID within the then Ministry of Gender and Promotion of Family, and supported by a long-term consultant. The initiative built on the MTEF which was being introduced at that time, and worked in close collaboration with the Ministry of Finance and Economic Planning. At the central level, five ministries were chosen as pilots, and officials of these ministries received training followed by hands-on assistance. Each ministry was required to analyse the six largest expenditures in monetary terms within that year's budget, and develop a budget statement using a set format. The set of statements was tabled in parliament together with the main budget documents. A similar exercise was done with officials from the provinces. In addition, there was a training session for some civil society organizations on GRB, but these organizations did not take further action themselves in this area. This GRB-specific work in Rwanda was done alongside work to ensure that the PRSP was gender-sensitive, and compilation of a gender profile document to address the ongoing complaints about the lack of gender-related statistics.

The GRB initiative ceased after 2004 with the end of the DFID-supported programme.

Massive restructuring and retrenchments across government discouraged further work. Recently, as a result, among others, of advocacy by the Women's Parliamentary Forum, the Ministry of Finance and Economic Planning has developed plans for a new three-year GRB initiative. The fact that almost half of Rwandan parliamentarians are women suggests that they could play an important role in ensuring that the work proceeds.

Tanzania

Of the ten countries, Tanzania has the most long-standing GRB work. The work was started in 1997 by the Tanzania Gender Networking Programme (TGNP) in partnership with other NGOs, and TGNP has remained a lead actor ever since. Government work on GRB started a year or two after that of TGNP, and was done in the framework of the newly introduced MTEF. A government pilot was introduced in six ministries in 1999. For the last few years, the call circular that goes to all government agencies has required that they take gender into account. Especially during the pilot years, the government commissioned TGNP to provide support to the ministries in incorporating gender into their budgets. In subsequent years some ministries – Water in particular – have continued to call on TGNP for assistance.

The Tanzanian budget guidelines have made reference to gender since 1999. The guidelines as a whole contain a section that reviews the implementation in the MKUKUTA clusters, which contains an analysis of the key achievements and challenges in each of the sectors. Some of these, such as education and health, also contain some gender analysis. The guidelines also review progress in cross-cutting issues, such as gender. The Medium Term Objectives and Focus section outlines Government priorities for the coming budgeting period under each of the clusters. Gender

is also addressed to some extent in each of the three MKUKUTA clusters which outline the priority areas for resource allocation. However, the already identified key gender issues under the Clusters do not necessarily relate to the priority areas for allocations for the next period. For instance, although in Cluster 2, education, some of the issues and challenges in the sector were mentioned to be gender specific, gender is not mentioned under the priority actions for the coming period.

The call circular in Tanzania is longer than in some other countries. The document makes multiple references to gender. The medium term objectives and focus section also has a separate section for cross-cutting issues, and outlines which priority areas the Government will focus on. For the latest circular these include mainstreaming gender into policies, plans and strategies at all levels, conducting sensitization on gender issues, and capacity building for gender focal points and other stakeholders. However, the guidance given on how to integrate gender into budget submissions is quite general, namely: "Ensure that the allocation of resources addresses the National Strategy for Growth and Reduction of Poverty [MKUKUTA] as well as cross cutting issues such as HIV and AIDS, gender and environmental conservation. Further, the forms that agencies must use when developing and costing the submissions do not provide any gender-related items.

Some of the most successful work of TGNP has concentrated on raising awareness of GRB, the implications of budgetary allocations for women and men, and advocating for changes in budgets. The efforts have resulted in some concrete achievements. In the water sector, the allocation has increased from 3% to 6% of the national budget, at least partly as a result of advocacy campaigns. Households with low

incomes now have access, at no cost, to 80 buckets of water. The allocation to the health sector, another area on which advocacy has focused, had also increased to 15% of the national budget. More specifically, a number of specific budget lines for gender activities or GRB training have been introduced. Within the Ministry of Finance, there is a budget line for GRB training. One query in this respect is that GRB training is reported to be mainstreamed into general budget training for government agencies. It is therefore not clear why this separate line is necessary. In addition, both the Ministry of Health and the Ministry of Water have budget lines for gender activities, primarily spent on training. A TGNP informant observed that the dedicated budget lines are often used for other activities, especially at local level.

TGNP has also expanded the notion of GRB work to a more macro level. In particular, it has engaged with the Ministry of Planning in an effort to ensure a more gender-sensitive social accounting matrix. As part of this work, it undertook a long lobbying effort around conducting a time use survey. This effort included, among others, conducting small-scale research of its own into the impact of the care burden on families with members who are HIV positive and/or AIDS sick. The lobbying resulted in the government including a time use module as part of the Integrated Labour Force Survey of 2006. TGNP provided support through the design, fieldwork and analysis process and is recorded as one of the authors of the main government report on the labour force survey.

TGNP has also engaged in the many processes surrounding planning, budgeting and aid. This engagement includes successful interventions in respect of MKUKUTA, the latest PRSP, which is widely acknowledged to be gender-sensitive in terms of both text and indicators. In terms

of the latter, most of the 84 national-level MKUKUTA indicators are disaggregated to geographical, rural/urban, sex, and poverty quintiles. Some of the indicators also mention women specifically. The master plan also gives a list of indicators still under development. Some of these have a gender focus, for instance the ‘% of cases of domestic violence that are reported that result in conviction’.

TGNP’s GRB-related work also includes engagement in a range of structures and processes involving donors and government, including successful advocacy for special gender studies. It was one of the founding members of the Gender Macro Working Group that brings together donors, government and civil society. More recently, TGNP has actively engaged in advocacy for the Accra High Level meeting on aid effectiveness.

Uganda

GRB was initiated in Uganda in 1999 by a coalition of women’s rights and advocacy groups and parliamentarians. The key player was Forum for Women in Democracy (FOWODE), a civil society organisation founded by women politicians. FOWODE used a combination of research, advocacy and activism to influence fiscal policy. Over the years, FOWODE has organised GRB skills building workshops for close to 5m000 legislators and over 2,000 government technocrats at national as well as local government level. FOWODE is one of the NGOs invited by the Ministry of Finance, Planning & Economic Development (MoFPED) to participate in the budget process. FOWODE has also on occasion been invited to make presentations at meetings of donors. One of the key achievements of FOWODE’s engagement with the health SWAp was the Ministry of Health’s introduction of “mama kits”. These kits include items necessary for ensuring safe deliveries in either health facilities or at home.

FOWODE is part of the 18-member Civil Society Budget Advocacy Group. This group has lobbied, among others, for the establishment and funding of the Equal Opportunities Commission, which is meant to be responsible, amongst other things, for enforcing affirmative action for women and other disadvantaged groups. This Commission is the only one provided for in the 1995 Constitution that has not yet been established. While the lobbying resulted into the enactment of the Equal Opportunities Act of 2007, this has not been matched by adequate resource allocation. In 2008/09 government allocated just over half a billion shillings to set up the Commission, but this is only 20% of the required amount.

In 2003 the Ugandan government embarked on its own GRB activities through inclusion of gender and equity budgeting in the Budget Call Circular. A guideline to this effect was attached as an annex. In 2004, the MoFPED, in collaboration with the Ministry of Gender, Labour & Social Development prepared Gender and Equity User's Manual and Implementation Strategy guidelines to assist in the preparation of sector budget framework papers. The MoFPED also trained a core team of trainers to provide technical backstopping support to ministries in following these guidelines. These trainers are drawn from among government officials and staff of gender units of Makerere University. In 2005, the MoFPED organised GRB capacity building of gender focal persons, planners and budget officers of five sectors. It has also organised GRB training for some sector working groups. The GRB training is organized for individual sectors and is tailor-made to their needs. It is emphasized during the training that gender and equity budgeting will not necessarily require extra resources. This has contributed to its acceptability given government's emphasis on tight fiscal disciplines and the related budget ceilings.

Efforts to strengthen the mainstreaming of gender in the current Poverty Eradication Action Plan (PEAP) were spearheaded by the MoGLSD in collaboration with the MoFPED with financial support from a number of key donors. The interventions resulted in a relatively gender-responsive PEAP in which gender analysis informs poverty analysis. Some gender-sensitive policies were prioritised, and some of the monitoring indicators were gender-sensitive. In order to avoid these gender commitments being ignored during implementation, the MoGLSD and the MoFPED, in collaboration with the World Bank, ensured the inclusion of gender in the Poverty Reduction Support Credit. In addition, the gender and equity budgeting introduced by MoFPED forms part of the performance monitoring indicators for the PEAP implementation.

The government GRB initiative is a project within the MoFPED which is staffed by non-traditional civil servants (consultants) whose salaries are currently paid by DFID. Government itself has to date not directly committed any financial resources to the initiative. This raises questions on the sustainability of GRB once the project support ends this year.

Reflections

The short summaries of GRB presented above give an idea of the range of activities that can be classified as GRB. They underline the fact that GRB is not a single “thing”, but instead encompasses a range of different possible activities that focus on the question of how the government budget does or can advance gender equality.

What is interesting about the descriptions is that they suggest that there has been less engagement with actual budget numbers and budget documents than one might have expected given that budgets are essentially about money numbers. This is not in itself a weakness, but it is nevertheless interesting to look at some examples where budget numbers have been analysed, namely India and Nepal, in which gender budget statements have been prepared alongside the standard budget documents.

India has a simple approach which is inherited from the WCP, with the listing of allocations that are 100% targeted to women/girls and those where 30% or more of those benefiting are women/girls. One drawback of this approach is that it does not work well with allocations that are not targeted at individuals. Further, for many countries, labelling anything above 30% as “women-friendly” would also be questionable given that about half of all populations are female. The cut-off is considered appropriate in India given historical very low levels of female access. Thirdly, separate listing of 100% allocations can encourage government agencies to think in terms of women-specific projects, rather than about ensuring that general schemes cater for the needs of both women and men i.e. mainstreaming. Finally, as noted above, the absence of indicators showing the actual number of beneficiaries means that the lists produced by the government agencies cannot

be verified. The Government of India has recognised these weaknesses and intends to expand the scope of the approach. The new guidelines for the outcome budget as well as the tasks given to gender budget cells are pointers in this direction.

Nepal’s approach presents a more nuanced attempt to arrive at a “score” for allocations. By specifying five different aspects, the approach moves beyond the gender distribution of beneficiaries to acknowledge other aspects of gender inequality. As noted above, one acknowledged weakness of the approach is that these five aspects might be more appropriate for some sectors than others. The Nepal approach also introduces a greater element of subjectivity than the India one in that officials need to arrive at a score for each of the five elements. These scores will be influenced both by the extent to which officials want to present a good picture, and by their understanding of gender. The second will be addressed through providing better support to the officials concerned in future years. The first could be addressed through scrutiny both from within government and beyond i.e. from civil society and parliament. Indeed, in the Indian case critiques by civil society actors of the categorisation of some schemes has already resulted in improvements.

The issue of training is relevant more generally. A growing number of countries now have budget call circulars or similar documents that require that government agencies, when drawing up their budgets, take gender into account. As illustrated by the Tanzania case, however, these instructions are sometimes quite vague. Even where they are more specific, to the extent that they required gender analysis, support will need to be provided to the officials responsible to ensure that they have the necessary gender analysis skills. Issuing instructions is not enough.

The question arises as to who should provide this support. Across the case studies, this ranges from NGOs (in the case of TGNP in Tanzania), to academics and similar (in India and Uganda) to central government officials (in Mozambique and Uganda). The Mozambique and Uganda approach seems ideal but would be more difficult in a country such as India, where there is a very large number of agencies. The Indian example suggests that when doing training of trainers, in selecting trainees one needs to ensure that the people trained will subsequently be available to do training.

The examples of Peru and India highlight the possibility that all expenditures for children will be classified as “gender” or women-friendly expenditures. This and other misconceptions of what gender is about are likely to arise in the course of training government officials. The training on GRB thus also, in effect, includes an element of general gender training for officials who might often never have been exposed to these ideas beyond a superficial level.

In most of the countries, GRB actors have engaged with the central ministries, and Ministry of Finance in particular. In some countries, there has also been engagement with sectoral ministries beyond the issuing of general statements. In most countries this engagement has remained limited in terms of the number of agencies covered as well, sometimes, in the depth of engagement. Engagement with the Ministry of Finance is important, as it is this agency which sets the parameters and rules for budgeting. However, it is only with engagement at the more detailed sectoral level that the opportunities provided by having gender-friendly general rules have a chance of being realised on the ground. Further, it is at the sectoral level that one can begin to address the concrete gender issues that exist in each country.

Where pilot or focus sectors have been identified for GRB work, education and health are often the first to be chosen. These are important sectors both because of the relative size of their budget allocations, and because of their importance to the well-being of women and those for whom they provide care. It is, however, important to look beyond the social sector. Uganda’s inclusion of the justice, law and order sector is an interesting example here, as are those countries that have focused on economic sectors such as agriculture.

As noted at the outset, this research focused on the central level of government. During the validation workshop held to discuss the draft research reports, this was identified as a key weakness of the project. It is a weakness, in particular, because in some countries delivery of many services – and thus real impact on women – happens at local level and because it is at this level that involvement of ordinary women is most likely to be meaningful. The issue is, however, complicated by the fact that the extent to which services are decentralised differs widely across countries, as does the extent to which decision-making around and control over budgets is truly decentralised. One therefore needs to understand the parameters within which local government operates and how its budgets are determined. In line with this, the Uganda report notes that the government’s GRB initiative in that country has focused at the sector level, on the understanding that if gender is mainstreamed there, it is likely to be reflected in the local government sector plans and budgets. This is so because local government planning and budgeting is based on guidelines issued by the various sectors.

In several countries, GRB has been seen as important enough to be included in the budget speech by the Minister of Finance. This is to be welcomed in that the budget

speech is widely listened to and read, and this therefore serves the purpose of awareness raising among the general public. What the Minister of Finance says is, however, also important. A broad statement of support for gender-responsive budgeting is of limited value. More valuable is the documenting or promise of specific steps to be taken or allocations made. A similar observation can be made in respect of the donor country strategy papers described above. It is not enough to say that gender will be considered in GBS or at the macro level without specifying what this means in practice and following up by doing it.

There is limited mention of engagement of GRB initiatives with monitoring. Where GRB initiatives have engaged with the development of PRSPs, this has also included influencing the monitoring indicators. The concerns here are, firstly, that these indicators do not always seem to find their ways into budgeting. Secondly, where – as in Tanzania – there is a very large number of indicators, the important ones from a gender perspective might be neglected during implementation as experience suggests that long indicator lists often become wish lists rather than implemented realities.

There is limited mention of engaging parliamentarians in the above case studies. Peru is an exception here, in that a congresswoman is playing a lead role. Similarly, in Uganda GRB work was initiated by women politicians, although today they play a less prominent role in ongoing GRB activities. The fact that several countries have seen increased numbers of women representatives in parliament presents an opportunity both for GRB, and for ensuring that these women, once in place, play a useful role. In reality, however, parliaments often have limited powers, and one should not have too-high expectations of this centre of power.

The case studies support the contention that GRB cannot be a one-off activity. Reforms of this type take time to advocate for, and time is also needed to refine the approach. Further, given the broad scope of GRB, there are always avenues for further expansion. The Rwanda example illustrates the problem of planning GRB as a two-year activity. Once the DFID project came to an end and the long-term external expert's contract ended, the initiative came to an end. The approach adopted was intended to encourage institutionalisation in that the gender budget statements were built around the MTEF. Two years of implementation were not enough, in a context where the MTEF itself was being developed, to achieve institutionalisation. In Uganda, DFID has also provided the financial support for gender and equity budgeting within the MoFPED, and it is not clear whether government will take over the funding when the multi-year project period comes to an end next year.

While the activities differ across countries, there is clear evidence of learning across countries. This learning works best when local people take the examples as a base upon which to build rather than a pre-set recipe. Similarly, several of the case studies note complaints from informants that examples from other countries, while interesting, need to be supplemented by local material. Such complaints have led to the development of country-specific manuals and guidelines. A challenge here is that if these documents are developed too early in the GRB intervention, those responsible will probably not know enough about how GRB should be done in the given country, and not have sufficient concrete examples, to produce good quality and truly useful documents.

The country case studies have very few references to donors or aid. Nevertheless, virtually all the GRB initiatives have been

funded by donor agencies. In some cases donors were among the key initial drivers and are still key drivers. Further, in most countries the GRB initiatives engage with processes and structures that have been influenced by, if not created for, international financial institutions and donors. Aid is thus definitely strongly present in the “context” even where the initiatives do not engage with it directly, in terms of analysing and influencing donor funds. But while the GRB initiatives have generally been funded by donor agencies, the major donors involved in the “new” aid modalities have not always provided active encouragement at the country level.

Finally, while the scope of GRB is large, and the country examples show that GRB can be done in very diverse contexts, we echo the caution of the Mozambique report – that GRB should not be seen as the solution to all problems, or even to all gender-related problems. It is, instead, an approach that can assist – alongside other interventions – in promoting gender equality, and that can be a useful weapon against “policy evaporation”, i.e. the oft-noted tendency for excellent words on gender in policy documents to be forgotten at the time when the policy is implemented. This message needs to be included in the awareness raising that occurs at the beginning of most GRB initiatives. If this message is not clearly disseminated, the achievements made in GRB are likely to be undervalued because of unrealistic expectations.

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