



**THE ISLAMIC REPUBLIC OF  
AFGHANISTAN  
MINISTRY OF FINANCE**

**GENDER RESPONSIVE  
BUDGETING HANDBOOK**

**2015**

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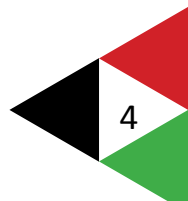
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# Preface

Gender Responsive Budgeting (GRB) was introduced as a budget reform in Afghanistan in 1390. However, there was no official guidance for the ministries on how to prepare their budgets to be gender responsive, and there was very little guidance on GRB that was specific to the Afghan context or available in local languages. In consultation with the Ministry of Finance and Ministry of Women’s Affairs, as well as the sectoral GRB pilot ministries, this GRB Handbook was



developed to address these gaps and enable the government to provide support to the ministries on GRB through materials that are clear, context-specific, and available in Afghanistan’s national languages.

Resulting from these consultations, this GRB Handbook is a consultative guide to practicing GRB in Afghanistan. This handbook is designed for use by those responsible for implementing GRB, particularly government officials involved in the budget planning, implementation and evaluation process, but also by actors such as civil society, the Parliament, international donors and development practitioners to understand how effective GRB can be supported and implemented in Afghanistan.

This Handbook is designed to be comprehensive and accessible to individuals at all levels of understanding and experience regarding GRB. It includes basic concepts and definition for those who are new to GRB, as well as more in-depth and advanced tools for those with experience and knowledge regarding gender and GRB. The Handbook can be read all the way through as a comprehensive introduction and implementation guide for GRB in Afghanistan, or consulted section by section on specific topics for those who already have a basic understanding of concepts and context. Most importantly, this book is context-specific and focuses on institutions and practices in Afghanistan, with examples from the Afghan context, so it is specially designed to suit the needs of GRB actors in Afghanistan.

This Handbook includes information and is suited for officials from the Ministry of Finance, sectoral ministries, Parliament, and all other budget-related bodies and institutions. Whether you are a budget expert or a budget beginner, a gender expert or a gender beginner, this Handbook is for you. Whether you are making policy, conducting monitoring and evaluation, designing a program, or formulating budgets, this book is for you. Whether you are planning a development project in a village with 200 households or planning the annual budget for an entire ministry, this Handbook is for you. This Handbook is a go-to guide for addressing gender in budget policies and practices of practitioners at all levels of the government.

## Acknowledgments

The GRB Handbook for the Government of the Islamic Republic of Afghanistan is the result of a coordinated effort between the Government of Afghanistan, EQUALITY for Peace and Democracy, and the United Nations Development Programme (UNDP). Generous support and cooperation was received from the Ministry of Finance, Ministry of Women’s Affairs, and various sectoral ministries involved in the GRB pilot program. We would like to acknowledge Marie S. Huber for preparing and writing the Handbook, and would like to thank the entire EQUALITY for Peace and Democracy and UNDP GEP teams for their invaluable contributions to this project. Specifically, we would like to thank Ms. Cecilia Ncube and Mr. Zalmei Sherzad from UNDP, Mr. Mohammad Adham Akbari and Mr. Aminullah Amini from the Ministry of Finance, and Mr. Sayed Reza Hussaini Maisam and Ms. Karima Sultani from the Ministry of Women’s Affairs for their invaluable inputs and contributions throughout the process of preparing the Handbook.

## Structure of the Handbook

Chapter One serves as an introduction to the concept of Gender Responsive Budgeting, and provides some background regarding understanding of gender, manifestations of gender inequality, rationale for gender responsive budgeting, and experiences with GRB in Afghanistan and around the world. The first chapter also presents the rationale for GRB and explains the impact of gender inequality on the economy, peace and good governance, and human rights.

After providing a basic background on gender and a justification for GRB, this chapter presents some examples of international experiences with GRB and lessons learned, then provides information on Afghanistan’s experience with GRB and a breakdown of Afghanistan’s budget process as a critical precursor to discussing GRB in Afghanistan. It also addresses

the various legal frameworks that not only support but actually mandate the inclusion of gender equality in Afghanistan's budget and the management of public resources.

Chapter Two, *GRB at Different Levels*, covers the central, sectoral, and subnational/local level. At each level, this chapter explains the key actors in the budget process and how they are important to GRB. At the central level, this section explains how GRB can be advanced through legislation and PFM, and the importance of GRB in strategic planning and in the planning of government structures and institutional frameworks. At the sectoral level, this section discusses GRB and results-based program budgeting, monitoring and evaluation, and institutional planning and the ministry tashkil. At the subnational and local level, this section addresses GRB and provincial budgeting, bottom-up planning and gender-sensitive needs assessments and evaluations, and discusses opportunities for mobilizing communities for GRB.

Chapter Three builds on these introductory chapters and provides practical tools for actually practicing GRB. It outlines a general five-step approach to GRB that can be applied in the planning, implementation, and evaluation of all policies and programs. It also provides a toolbox consisting of nine different tools that can be used in support of GRB. For each of these tools, this section addresses what it is, how to do it, a preparation checklist, and one example.

After introducing the practical tools, this chapter addresses some of the challenges and limitations that might be faced in trying to institutionalize GRB in Afghanistan and provides strategies and tools to overcome these challenges. Lastly, this chapter explains how the five-step approach can be incorporated into Afghanistan's existing annual budget process and provides GRB checklists for the government as a whole, the Ministry of Finance, sectoral ministries, and for policies and programs to help policymakers, government officials, and other budget actors assess where they are and where they need to go to effectively institutionalize GRB.

# Message from the ministry of women's affairs

The term gender is the most used term in the recent decade, particularly in the area of social justice that we heard a lot from different perspectives. The term has its specific meaning and it is an ideal situation for achieving social justice from gender perspective in a society.

When both men and women are provided with the equal opportunities in order to utilize their potential talents and abilities, they can contribute to the development of the country in terms of political, cultural, social and economic issues and play an effective role. Therefore, paying attention to gender equality is very significant.

Obviously, the government and relevant stakeholders have developed policies, strategies and programs for gender equality and based on that significant efforts are made. Fortunately, in our country we also have such type of documents from gender strategy of Afghanistan National Development Strategy (ANDS) to National Action Plan for the Women of Afghanistan (NAPWA). One of the most remarkable points that is mentioned in these documents is the Gender Responsive Budgeting as the second portion of NAPWA implementation strategy is discussing the issue of planning and budgeting.

GRB has been recognized throughout the world as a key tool for empowering women and incorporating a gendered perspective at all levels and stages of planning, programs, budgeting and service delivery. Based on the gender strategy and NAPWA, all programs of government institutions should be gender sensitive in planning, budgeting and implementation phases and gender concerns and needs should be taken into account.

The GRB handbook is one of the tools that paves the way for the government entities on how to make the programs gender sensitive and provides the participants with the learning points on how to prepare and develop their budgets sensitive to the gender needs.

The implementation of GRB also supports Afghanistan's commitment to implementing the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), the Beijing Platform for Action (BPFA), and the Afghanistan Millennium Development Goals (AMDGs).

The Ministry of Women's Affairs will support ministries and government at all levels in incorporating a gender perspective into budget planning, implementation, and evaluation and actively practicing GRB.

We hope that this handbook developed by EPD and GRB Advisory Committee could be a very useful guide and look forward to the effective use of this Handbook to help all government institutions to incorporate gender needs into the budget.

# Message from the ministry of finance

In the past several years, considerable efforts have been made to improve the living standard of the people of Afghanistan through the use of domestic and foreign resources and the implementation of an effective and transparent public expenditure and financial management.

The national budget, which is the major instrument for implementing development policies and programs of the government, must be designed and implemented in such a way that it ultimately achieves the policy objectives of economic growth, sustainability and improving the living standard of citizens. Various budgetary reforms introduced in recent years are aimed at strengthening public financial management, budget planning, financial controls and improving transparency in budgeting systems.

As the national budget is a tool for implementing policies of the government, it must reflect needs of all the societal groups, especially the deprived groups. Gender Responsive Budgeting (GRB) doesn't refer to an entirely separate budgeting for women, but rather focuses more on the needs of a deprived social group. GRB, which was first introduced in the year 1390 on a pilot basis in 6 ministries, has had considerable progress since its inception. Considering the National Development Strategy and the National Priority Programs, we had been able to identify and include gender aspects in the pilot ministries' budgets.

This handbook contains all the required information on the GRB methodologies for the pilot ministries. This handbook serves as a useful source in implementing GRB within the public expenditure and financial management framework. This handbook also marks a major step towards successful rolling-out of the GRB reform, which is primarily aimed at making the national budget more responsive to the needs of all citizens.



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## acronyms

AFMIS	Afghanistan Financial Management Information System
ANDS	Afghanistan National Development Strategy
BA	Beneficiary Assessment
BC	Budget Circular
BIA	Benefit Incidence Analysis
CBMS	Community-Based Monitoring System
CDC	Community Development Council
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CSO	Central Statistics Organization
DCC	District Coordination Council
DDA	District Development Assembly
EOU	Equal Opportunities Unit
FGD	Focus Group Discussion
GDP	Gross Domestic Product
GIRoA	Government of the Islamic Republic of Afghanistan
GNP	Gross National Product
GRB	Gender Responsive Budgeting
GSI	Gender Sensitive Indicator
ICOR	Incremental Capital Output Ratio
ICRG	International Country Risk Guide
M&E	Monitoring and Evaluation



MDG	Millennium Development Goals
MICS	Multiple Indicator Cluster Survey
MoF	Ministry of Finance
MoWA	Ministry of Women's Affairs
MP	Member of Parliament
MTBF	Medium-Term Budget Framework
MTEF	Medium-Term Expenditure Framework
NAPWA	National Action Plan for the Women of Afghanistan
NCW	National Council of Women
NGO	Non-Government Organization
NPP	National Priority Plan
NRVA	National Risk and Vulnerability Assessment
NSP	National Solidarity Programme
PAA	Provincial Administrative Assembly
PDP	Provincial Development Plan
PETS	Public Expenditure Tracking Survey
PFEM	Public Finance and Expenditure Management
PFM	Public Financial Management
PGN	Practical Gender Need
PSP	Provincial Strategic Plan
SGN	Strategic Gender Need
SNA	System of National Accounts
TUS	Time Use Survey
UN	United Nations
VAT	Value Added Tax



# Introduction to gender responsive budgeting

# 1.1 what is gender responsive budgeting?

Gender Responsive Budgeting (GRB) is a means of integrating a gender dimension into all steps of the budget process. It is about taking into account the different needs and priorities of both women and men without gender exclusivity. Men and women often have different priorities, problems, and needs, which should be accounted for in the way that the government provides services and allocates public resources, as well as in a country's macroeconomic policies. GRB begins with an analysis of the impact of budgets on men and women, and then incorporates these perspectives into budget planning. The ultimate goal of GRB is to apply a gender-sensitive approach to all aspects of the budget process and ultimately mainstream gender.

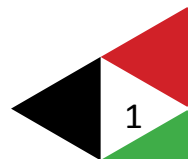
GRB is an approach to budgeting that is focused on people, which enables better planning and therefore more effective allocation of public expenditures. GRB ensures that budgets are gender-sensitive and not gender neutral, which means that they are geared towards establishing gender equality. GRB consists of the use of tools to analyze the gender dimensions of budgets; and adoption of procedures to ensure that the budget supports the achievement of gender equality. Importantly, effective GRB does not only look at each gender as a whole, but should also consider different factors where they may be different, such as age, language, ethnicity, socioeconomic status, geography, and disability. GRB entails multiple levels of analysis to apply a gender perspective to the budget process:<sup>1</sup>

<b>Surface level</b>	<ul style="list-style-type: none"> <li>▶ Reveals differential impact – budget is not gender neutral, analysis allows opportunity to unpack assumptions of gender neutrality</li> <li>▶ 1<sup>st</sup> level produces sex-disaggregated report of end users or recipients of budget programs</li> </ul>
<b>Looking deeper</b>	<ul style="list-style-type: none"> <li>▶ The degree to which budget has satisfied needs of recipients</li> <li>▶ How gendered needs and roles of recipients contribute to satisfaction ▶</li> <li>Contributes to evidence-based policy</li> </ul>
<b>Looking even deeper</b>	<ul style="list-style-type: none"> <li>▶ Challenges and barriers faced by target group who have not accessed services</li> <li>▶ The degree to which the budget has reduced, exacerbated or left unchanged gender inequality</li> </ul>

Budgets are the most important documents that governments produce, as they provide a comprehensive statement of the priorities of a nation. One of the budget's objectives is to redistribute resources within a country. However, national budgets are often gender neutral (blind). This is because economists assume that all individuals have the same shared needs and interests. Economists often assume that people are rational and market oriented, and when it comes to setting economic plans or policies, individuals have no gender, class, age, ethnicity, or other differentiated characteristics. Because these differences are not accounted for, economic plans and policies can often ignore the different roles and needs of men and women, poor and rich, urban and rural, etc. Accordingly, if there are inequalities through the misdistribution of resources in a country, a gender blind budget can reinforce those inequalities.

Accordingly, budgets should account for different types of recipients and plan for them accordingly. Thus, gender and performance sensitive budgets, which focus on mainstreaming gender into the national planning and budgeting processes, will ultimately reduce socioeconomic and gender inequalities. The main goal of gender responsive budgets is essentially to advocate for and support economic governance and leadership that is gender-sensitive in order make decision making processes more gender equal and give men and women a voice in the decisions that shape their lives.

GRB is not a separate budget for women and men. It does not imply that 50% of tax revenues should be paid by men and 50% by women, because often men's and women's incomes are not equal. It also does not imply that 50% of spending on each program should be allocated to women and 50% should be allocated to men, because women and girls and men and boys are present in



different proportions in the groups relevant to different programs. GRB does not necessarily have to cover every item of expenditure and revenue and it should not be confined to social sectors only.<sup>2</sup>

Most importantly, GRB is not only about the line items that make up a budget. It is also about the budget process, including how budget decisions are made, assumptions that inform the budget, who makes decisions, who influences decisions, and who is denied access to decision making processes. GRB addresses the system itself and involves the building of capacities, developing data systems, and building awareness of trends in service users and changes in environment.<sup>3</sup>

As this Handbook will demonstrate, GRB does not necessarily require radical change and can be incorporated into existing institutions, policies, and procedures. It does not require depriving men of services or support, but rather encourages budgeting that addresses both men and women and the responsible use of public resources that benefits all citizens. However, it is important to understand that GRB is an ambitious undertaking. It does require work and an active commitment from policymakers, civil society, and those involved in the budget process. GRB requires rethinking of the way the budget should be planned, implemented and evaluated. It requires a prioritization of equality, particularly through a gender lens, and can only succeed when policymakers match the commitments they have made through policy with planning and allocation of resources.

## 1.2 Understanding Gender

### Sex, Gender, and Gender Inequality

In order to undertake effective GRB, it is crucial to begin with an understanding of sex, gender, and gender inequality. Without understanding the role of sex and gender in society and the multiple manifestations of gender inequality, it is impossible to address gender in the budget process. As such, the first chapter of this Handbook serves as an introduction to the concepts of gender inequality and GRB, and provides some background regarding understanding of gender, manifestations of gender inequality, rationale for GRB, and experiences with GRB in Afghanistan and around the world. This first chapter provides the foundation for Chapters 2 and 3, which expand on this foundation to discuss tools and approaches for actually implementing GRB in Afghanistan.

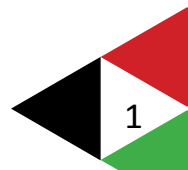
society and the various cultural, religious, and everyday practices that determine it. However, understandings of gender should not ignore the importance of some sex differences—for example, biologically determined physical differences of women’s childbearing role—and how they interact with cultural beliefs, social organizations, religion, and economy to influence gender differentiation within society.

Sex is the biological difference between men and women. Sex refers to the biological categories of male and female, determined by genes, chromosomes, and hormones; there is no cultural influence on sex, and sex-based differences are the same across the world. However, the position of men and women in society is the result of differences that are not biologically determined. The word gender refers to those socially defined differences. People themselves define certain behaviors and qualities as being masculine or feminine and identify certain activities as being appropriate for men or women in a specific context or society.

### Sex and Gender

First, it is important to understand the difference between sex and gender. Gender is often explained in terms of roles imposed on society—for example, women as caregivers and men as warriors. These differences are not absolute, but rather are thought to be modifiable under the right social circumstances. In this view, gender is a dynamic, ever-changing social construct—a social category created by

Gender behavior is based on and influenced by the cultural, legal, social, economic and political environment in which people are living, and is reproduced and reinforced through even the most menial everyday activities and interactions. Gender roles are the roles men and women are expected to ‘play’ in society. Society has allocated different roles, responsibilities and activities to women and men. As a result of gender differences and gender roles, women and men have different experiences in life and their knowledge, perspective and priorities are not always the same.



# Gender Inequality

Gender inequality exists everywhere in the world, including Afghanistan. Gender inequality has deep roots and that gender-based discrimination can manifest in many different forms. Gender inequality refers to unequal treatment or perceptions of individuals based on their gender. It arises from differences in socially constructed gender roles as well as biologically through chromosome and hormonal differences between men and women. On the other hand, gender equality does not imply that men and women are the same but that men and women have equal value in society.

Understanding the various forms of gender inequality is critical to shifting from the incorrect view that budgets are gender neutral to understanding how to make budgets gender sensitive. Gender neutral refers to when gender is considered irrelevant and gender norms, roles and relations are not affected (worsened or improved). A gender-neutral program, project, or policy therefore does not address gender inequalities. Gender-sensitive, on the other hand, is when gender is considered and programs, projects, and policies attempt to understand their gender-differentiated impacts and aim to reduce gender inequalities.

## Economic and Social Rights

Women and men often experience economic and social rights differently. For example, lack of regulations of working conditions for manual labor, such as in mining or construction, can affect more men than women, whereas a lack of protection for workers' rights in the informal sector, including domestic work, can affect more women than men.

There is a wide range of activities relating to economic and social rights in gender equality. Examples of issues of gender inequality regarding economic and social rights include gender gaps in the labor market, unequal pay for equal work, gender imbalances in access to education, the lack of recognition of the economic value of domestic work performed by women, and gender differences in literacy and health. Initiatives that promote gender equality in social rights could include initiatives that take into account parental leave, maternity protection, working time, parttime and fixed-term contracts, and particularly those that impact women's daily life such as public transport, public health, etc.

Inequality in marriage, inheritance or recognition by the law can result in unequal access to resources such as credit, land

tenure and housing. Lack of full participation of women in economic and social decision-making, including rural development and post-crisis recovery, results not only in failure to reflect women's views and experiences, but can also result in the development of programs and policies that are not gender inclusive.

## Human Rights

As affirmed by the UN and international norms, women's rights are not a special category of rights; they are human rights. Therefore, gender equality relates to the issue of the full enjoyment of human rights and fundamental freedoms.

## Gender-Based Violence

Gender-based violence is often supported by inequality between men and women and adversely affects the health, dignity, psychological wellbeing, security and autonomy of victims. It encompasses a wide range of human rights violations, including sexual abuse of children, rape, domestic violence, sexual assault and harassment, trafficking of women and girls and harmful traditional practices such as *baad* or child marriage. These abuses can inflict serious psychological damage, damage the health of women and girls including their reproductive and sexual health, and in some cases, results in death, either at the hands of the perpetrator, or the family of the victim or the victim themselves.

Gender-based violence can also affect men. For instance, men can become targets of physical or verbal attacks for violating widely held concepts of masculinity. Men can also become victims of violence in the family by partners, family of partners, or children. However, it has been widely acknowledged that the majority of persons affected by gender-based violence are women and girls, as a result of unequal distribution of power in society between women and men. Addressing gender-based violence requires not only the prevention of gender-based violence, but also support for those that have been the victim of such violence. Furthermore, issues relating to reproductive rights and sexual health also fall under this category. According to a 2008 report, 87% of Afghan women had experienced at least one form of physical, sexual, or psychological violence or forced marriage.<sup>4</sup>

## Structural Violence and Inequality

Structural violence is "[suffering] 'structured' by historically given (and often economically driven) processes and forces that conspire—whether through routine, ritual, or, as is

more commonly the case, the hard surfaces of life— to constrain agency.”<sup>5</sup> Structural violence and inequality overlaps with all other areas of gender inequality, including social and economic rights, human rights, gender-based violence, participation, and protection.

Violence is built into the structure, and shows up as unequal power and consequently as unequal life chances.<sup>6</sup> It is the unequal distribution of resources, and the unequal distribution of the power to decide over how those resources are distributed. Resources are not only material or economic, but also nonmaterial, such as education and health care. The meaning of structural violence versus personal violence is demonstrated in the example: “When one husband beats his wife there is a clear case of personal violence, but when 1 million husbands keep 1 million wives in ignorance there is structural violence.”<sup>7</sup> Structural gender inequality in laws, policies, traditional practices, norms, and daily life are a manifestation of structural gender-based violence. The structural aspects of any situation are critical to consider as a key element of gender inequality.

### **Participation**

This dimension includes representation and participation in decision-making both at a political and an economic level. The political level encompasses the equal participation and representation of women in the societal systems and local decision-making processes, including elections. Decision-making at an economic level relates to the step from education and training into working life, including recruitment and career development aspects.

There is a general under-representation of women in all areas of decision-making, which represents a fundamental democratic deficit. Initiatives include, among others activities, promotion of the involvement of women in political, economic and social decision-making at all levels.

## Practical and Strategic Gender Needs

Practical gender needs (PGNs) are needs that women and men can easily identify, as they relate to living conditions. PGNs do not challenge, although they arise out of, gender divisions of labor and the position of men and women in society. PGNs are a response to immediate and perceived necessity, identified within a specific context. They are practical in nature and often concern inadequacies in living conditions such as water provision, food, and health care.<sup>8</sup>

Strategic gender needs (SGNs) are the needs women identify because of their subordinate position in society. They vary according to particular contexts, related to gender divisions of labor, power and control, and may include issues such as legal rights, domestic violence, equal wages and women’s control over their bodies. Meeting SGNs assists women to achieve greater equality and change existing roles, thereby challenging women’s subordinate position. They are more long term and less visible than practical gender needs.<sup>9</sup> These challenge existing gender hierarchies.

In reality, it is difficult to distinguish so clearly between strategic and practical needs. Any policy or program may meet both sets of needs. Through collective organizing around practical gender needs, women may at the end achieve more strategic and transformative goals. To overcome the inequalities between men and women, there is a need to respond to the needs of men and women differently, based on whether they are practical or strategic gender needs. Linked to this is the substantive equality approach which recognizes that women and men cannot be treated the same, and for equality of results to occur, women and men may need to be treated differently.

## 1.3 Why Should We Do GRB?

The challenge is to know when to take note of the difference, and to decide on appropriate measures for different treatment that will facilitate equal access, control and equal result. Such measures will have to be assessed to ensure they promote autonomy rather than protection or





dependency. This has to be done without compromising the claim for equal rights and equality as a legal standard. GRB

## Gender Inequality and the Economy

While gender equality is a basic right that does not require economic justification, gender equality is a key factor in contributing to the economic growth of a state. Because women account for one-half of a country's potential workforce, a nation's competitiveness in the long term depends significantly on whether and how it educates and engages women in the economy.<sup>10</sup>

For example, companies that include more women at the top levels of leadership tend to outperform those that don't. With a growing female talent pool coming out of schools and universities, and with more consumer power in the hands of women, companies who fail to recruit and retain women—and ensure they have a pathway to leadership positions—undermine their long-term competitiveness.<sup>11</sup>

There is a relationship between a high Gross National Produce (GNP) (the market value of all the products and services produced in one year by labor and property supplied by the citizens of a country) per capita and low gender inequality. Using different measures of gender inequality, such as biases in education, life expectancy, indices of legal and economic equality in society and marriage, and measures of women's empowerments, research has also found that inequality can be to a considerable extent be explained by regional factors, civil freedom, and religious preference. This suggests that there are not market failures hindering investment in females in developing countries, so gender gaps are a result of choice there.<sup>12</sup>

## How does gender equality promote economic growth?<sup>13</sup>

### 1. Gender equality increases the level of human capital

Human capital is defined as the skills, knowledge and physical capabilities that allow the labor force to be

should address both PGNs and SGNs in order to both meet the needs of men and women and promote gender equality.

economically productive. Human capital has a quantitative dimension, such as the number of workers, and a qualitative dimension, such as the productive skills possessed by an individual worker. Increasing the level of human capital requires reducing gender inequalities in areas such as health, education, and literacy, which ensures that both men and women have the knowledge and physical capability to be economically productive, as demonstrated in the examples below.

Gender equality increases the level of human capital through the following major channels:

- ▶ **More educated women can do higher-value economic activities.**
  - ▶ Countries with high gender inequality in education tend to be poorer while higher-income countries tend to have greater gender equality.
  - ▶ For example, an extra year of secondary schooling for girls can increase their future wages by 10 to 20%.<sup>14</sup>
  
- ▶ **As women are the primary caregivers for children, the human capital of the next generation is increased when women have more education and a say in the household allocation of resources and family size**
  - ▶ Gender equality, by giving women more bargaining power in the home, could improve children's health and educational opportunities, bringing clear and direct benefits for the future stock of human capital in an economy.
  - ▶ The children of educated women are more likely to be healthy.
  - ▶ Evidence shows that resources in the hands of women boost household spending in areas that benefit children, such as children's health, nutrition, and education.<sup>15</sup>
  - ▶ Women with more education and input in the allocation of household resources have more control over own fertility, which improves women's chances for healthy pregnancies and normal births. Additionally, the number of years of education of mothers has a direct positive impact on reducing under-five mortality, and better maternal education leads to improved hygiene practices, better nutrition, and lower fertility rates. These positive impacts not only promote the protection of children

but also increase the human capital of the next generation.

- ▷ For example, research in India has found that if all women in India had completed secondary education, the under-five mortality rate would be 61% lower.<sup>16</sup>

▶ **Reduced maternal mortality increases the number of women who can participate in the labor force and provide care in the household**

- ▷ Healthy women are better equipped, mentally and physically, to contribute to productive activities in the formal or the informal economy. In addition, they will be better able to gain skills and experience that increase their productivity and earning power, which prolonged absence through sickness would prevent.
- ▷ The extensive literature on health and economic performance typically finds a positive link between better health and economic growth.

▶ **Reduced violence against women allows women to participate more fully in the labor market; reducing violence against girls increases their likelihood of remaining in school which increases the human capital of the next generation**

- ▷ Violence against women reduces human capital.

## 2. Gender equality makes labor and product markets more competitive

▶ **Improving gender equality can make labor markets more competitive**

- ▷ If women do not have equal access to the labor market, then the quality of the labor force will be lower.
- ▷ If firms are not able or willing to employ the most productive workers, then output, and growth in output, will be lower than it could be.

▶ **Product markets are more competitive if all would-be entrepreneurs can use their talents**

- ▷ Female entrepreneurs in developing countries may receive different treatment relative to men with respect to access to institutions and credit, property rights, taxation and their opportunity to start a business.
- ▷ Childcare and domestic responsibilities, along with discriminatory laws, impede female entrepreneurship. According to ILO labor market

statistics, the proportion of women working in the formal sector in developing countries is the same as for men (57%). However, 28% of working women are self-employed, compared to 34% of men. The remainder are unpaid workers in family enterprises. Childcare and domestic responsibilities help to explain this difference.

## 3. Gender equality may increase investment in physical capital

▶ **A more productive workforce attracts investment**

- ▷ Gender inequality in education and employment may reduce the incentive to invest. New investment not only increases growth directly, it is also necessary for economies to adopt more productive technologies.
- ▷ The incentive to undertake physical investment is determined by the expected rate of return made on the investment. This in turn will depend on the size of the existing capital stock, the productivity of the labor force and the technology with which inputs are combined into outputs.
- ▷ Gender inequality in education and employment lowers the average productivity of the labor force, which limits economic growth by lowering the return on new investment.

▶ **A higher domestic savings rate makes more funds available for investment**

- ▷ Improving women's income can lead to a higher formal domestic savings rate.
- ▷ A higher domestic savings rate can be channeled through the financial sector, especially via established micro-banks, in order to make financial capital available for investment by companies. It is likely that in many developing countries, access to international capital markets will be limited, making the domestic pool of savings the most important source of funds for new capital investment needed to stimulate growth.

▶ **Women may make productive investments**

- ▷ Most studies agree that women make different investment decisions from men.
- ▷ For instance, one study showed that every 100 taka borrowed by women from microfinance organizations in Bangladesh led to an increase in household consumption by 18 taka; the increase was only 11 taka if the loan was taken by a man. Providing credit to women rather than men also increased the



likelihood of children being enrolled at school. They suggest that these findings may result from the fact that providing credit to women opens up greater production opportunities than if the credit was given to men and thus has a larger impact on household income.

#### **4. Gender inequality reduces agricultural productivity**

There are a number of reasons why gender equality is relevant to agricultural development:

- ▶ **There is clear evidence that female-owned plots are less productive than ones owned by men and that reducing inequality in the allocation of resources in the household could increase income for agricultural households.**
- ▶ **In most countries the distribution of physical and human capital for agriculture favors men. Differences in rights and responsibilities in the household lead to an inequitable distribution of resources, and that reduces agricultural productivity.**
- ▶ **Compared with agricultural plots managed by men, women's plots typically have significantly lower yields and lower inputs of labor; they use fertilizer less intensively and make lower profits.**
- ▶ **There is good evidence that achieving gender equality could increase agricultural profits and yields.**

#### **5. The impact of gender inequality on openness to trade and investment**

- ▶ **There is substantial localized evidence that women face barriers in small-scale border trade.**
  - ▷ For example, women face greater delays at border crossings and may be subject to cultural restrictions, meaning that they cannot travel alone.
- ▶ **Trading opportunities will be enhanced by greater human and physical capital, and improvements in these characteristics through gender equality can enhance the potential of trade to lead to economic growth.**
  - ▷ For example, enhancing the productivity of women through secondary and tertiary schooling will increase the rate of return on capital and could

encourage foreign direct investment in exportorientated sectors.

#### **6. The impact of gender inequality on macroeconomic stability**

- ▶ **Increased female participation in politics may lead governments to adopt more redistributive policies.**
- ▶ **One paper has suggested that more female participation is associated with lower government budget deficits.**

#### **7. The financial costs of GBV**

- ▶ **GBV results in immediate costs for households, communities, and the state.**
- ▶ **At the household level, there are out of pocket costs to accessing health service, the police, courts, or informal resolution bodies.**
- ▶ **At the state level, GBV has significant costs in terms of providing these health, protection, and judicial services. Institutions that deal with VAW and GBV such as government hospitals and clinics, Family Resolution Units (FRUs), Women's Protection Centers (WPCs), and other bodies have budgets, and GBV directly costs the state money through these expenses.**
- ▶ **Violence leads to lower productivity and often lower earnings by survivors of violence. Each dollar lost in earnings contributes to a further decline in GDP through multiplier effects.<sup>17</sup>**
  - ▷ In one study in Colombia, women who experience severe domestic violence earn 70% less in monthly income than do non-abused women. Translating this into macroeconomic outcomes, they estimate that violence against women led to a loss in productivity equivalent to 2.43% of Gross Domestic Product (GDP) annually.

## How does government policy play a role?

Government policy is critical for creating an enabling environment that facilitates women's economic participation, and many governments now institute policies

that encourage women to work and make it easier for them to do so. Maternity, paternity and parental leave are closely associated with women's economic participation in many parts of the world. Parental benefits enabling mothers, fathers or both to take paid or unpaid time off to care for a child following birth can increase women's participation in the workforce and foster a more equitable division of childrearing. More women participate in the labor force in economies with longer fully paid maternity and parental leave available for mothers. However, these benefits, above a certain threshold, can undermine women's labor force participation. For example, in economies where the cumulative duration of paid maternity and parental leave available for mothers exceeds two years, female labor force participation is lower.<sup>18</sup>

Childcare is an important factor in allowing women to reconcile professional and family obligations because women tend to bear the majority of the caregiving responsibilities in most countries. For example, a well-established daycare system can support women in employment, thereby improving the efficiency of labor markets. This could be achieved through government-provided daycare systems, or through government subsidies or tax incentives for childcare. For example, the Government of India has committed to providing free public pre-primary education and childcare for children between the ages of 3 and 6.<sup>19</sup>

Tax incentives and subsidies could apply to parents and household costs of childcare, or they could apply to employers to encourage them to provide nurseries within the workplace for their employees. For example, in Sweden and Denmark, parents pay 20% and 33% of costs respectively for their children's childcare costs, the rest of which is covered by the government.<sup>20</sup> In Chile the government program *Chile Crece Contigo* (Chile Grows With You) was designed to provide every working woman with a voucher to cover the childcare costs for children up to three years old, and the Chilean government supports free public nursery places for children from the age of 3 months old across Chile. In Chile's government childcare scheme, priority is given to children whose mother is the head of household or whose mother works, studies, or is seeking employment.<sup>21</sup> In Malaysia, expenditures on the provision and maintenance of a childcare center for employers are deductible expenses for the employer, and the benefit is treated as tax exempt for the employees.<sup>22</sup>

As we will revisit in the next module, tax legislation may contain potentially discriminatory provisions that treat men

and women differently. For example, some forms of taxation might alter the disposable income available to men and women in a family and may thus have implications for the economic and social decision-making at the household level. Across regions, individual taxation tends to be most favorable for women; joint taxation tends to be least favorable.<sup>23</sup>

Legislative structures may help prevent gender-biased discrimination in society and create a supportive environment for women through, among other policies, obligatory and voluntary quotas in public and private entities, targeted subsidies to female businesses and supervisory bodies monitoring the implementation of national policies.<sup>24</sup>

## Gender Inequality and Unpaid Work

Women in all societies are responsible for the unpaid labor required for bearing, rearing, and caring for their children, family, and community. There is also often gender divisions of unpaid household labor, where women are more often the primary caretaker within the home and are responsible not only for caring for household members, but also for cleaning, washing, preparing meals, and undertaking household chores such as collecting water or firewood.

In Afghanistan, women also often play a large role in agricultural work, which is often considered a part of household responsibilities. Though agricultural work is income generating for the household, which includes women, it is often men who take the produce to be sold, and women often contribute to agricultural work with no formal salary. This unpaid labor burden puts women at a disadvantage compared with men. Unpaid labor time may deplete women's resources and/or make it more difficult for women to benefit from other opportunities, such as gaining access to health, education services and the labor market.<sup>25</sup>

Great attention should be placed on the language and terms we use since these also contribute to inequality and the invisibility of women in many spheres of social life. For example, if we are talking about occupation, the word "housewife" has serious gendered implications. First, it implies that only women should have a formal role inside the household. Second, it devalues the daily labor many

women undertake as unpaid domestic workers or when working in the fields. Reducing someone who prepares several meals a day, cooks, cleans, often undertakes unpaid agricultural or income-generating work inside the home, and provides caretaking services for children and/or the elderly to their role as a wife inside the home is not gendersensitive. Alternative terms could be “unpaid domestic worker” or “unpaid agricultural worker.”

## Gender Equality and Peace

Gender inequality is a form of violence that creates a generalized context of violence and exploitation at the societal level. These norms of violence have an impact on everything from population growth to economics and regime type. Gender inequality is a form of violence—no matter how invisible or normalized that violence may be.

### Example: Gender Inequality and Afghanistan’s Carpet Industry

Carpet weaving is an important part of Afghanistan’s history and culture, and are known throughout the world for their quality. It is easy to set up a loom within the home and materials for carpet weaving are inexpensive and easily obtainable. Because of this, many Afghan women develop the skill and are able to generate income for their family without having to leave the home and children.

However, the lack of large-scale resources to cut, wash, and finish these carpets has prevented Afghanistan from fully capitalizing on one of its most valuable exportable commodities. Because there has been inadequate efforts from the government to create an enabling environment for carpet producers to do business, and a lack of investment in building the capacity of women who are involved in carpet weaving in business and marketing, much of Afghanistan’s carpets are exported for finishing and final sale. Pakistan has particularly benefited, where the government has invested and given tax credits for carpet production.

As a result, due to the lack of investment in a predominantly female handicraft industry in Afghanistan, the world loses a traditional Afghan product, Afghans lose the full profit of their hard work and craftsmanship, and the country loses valuable economic resources in terms of taxes, carpet sales, and development of a sustainable domestic industry.

Gender analysis and GRB are key to both realizing and addressing this issue. Gender analysis of the carpet industry and Afghanistan’s export economy would reveal this issue and loss of revenue, as well as the areas where public investment could both help develop a predominantly female industry as well as promote increased revenue for Afghanistan. GRB could help to allocate resources to invest in the development of the sector, or support development through economic policies such as providing tax credits for carpet production.

This gender-based violence not only destroys homes but also significantly affects politics and security at both the national and the international levels.<sup>26</sup>

## Gender Inequality, Peace, and Good Governance

Aside from economic impacts, gender inequality has also been found to have a negative impact on peacefulness both within and external to the state, and on good governance and level of corruption.

There is a strong and highly significant link between state security and women’s security. In fact, the very best predictor of a state’s peacefulness is not its level of wealth, its level of democracy, or its ethno-religious identity; the best predictor of a state’s peacefulness is how well its women are treated. What’s more, democracies with higher levels of violence against women are as insecure and unstable as non-democracies. The larger the gender gap between the treatment of men and women in a society, the more likely a country is to be involved in conflict (both internally such as civil war or insurgency, and externally in war or conflict with other countries), to be the first to resort to force in such conflicts, and to resort to higher levels of violence.<sup>27</sup>



## Gender Equality and Good Governance

On issues of national health, economic growth, corruption, and social welfare, the best predictors are also those that reflect the situation of women.<sup>28</sup> Improving gender equality is associated with lower levels of corruption. One study looked at the relationship between corruption and various measures of female engagement in public and economic activities and find that an increase of 25% in the proportion of female members of parliament (MPs) is associated with an improvement in the International Country Risk Guide (ICRG) index of corruption. Furthermore, an increase of about 13% in women's share within the labor force is associated with a one-point improvement in the same ICRG corruption rating.<sup>29</sup>

Greater political representation for women is associated with the provision of a different mix of public goods. One study showed that in India, a woman as the head of a village council affects the type of public goods provided.

For example, in West Bengal women are more concerned about, and spend more money on, drinking water and roads than on other public goods while in Rajasthan women are more concerned than men about drinking water but less about roads. In both cases, the expenditure by villages with women leaders reflected this.<sup>30</sup> Research has also found that there is a relationship between female legislators and different types of government expenditures, and also with GDP, suggesting that an increased share of female legislators will correlate to higher prioritization of health and social welfare by the government and higher GDP.

## Women's Rights and Human Rights

Afghanistan ranks among the lowest in the world in human development, ranking 169<sup>th</sup> out of 187 countries on the UNDP Human Development Index in 2014.<sup>31</sup> All citizens experience poverty and human deprivation. However, women are often even more disadvantaged because of limited access to services, opportunities, insecurity, and low participation in decision-making positions compared to their male counterparts.

Human rights are rights inherent to all human beings, independent of nationality, place of residence, sex, national or ethnic origin, color, religion, language, or any other status. Everybody is equally entitled to human rights without discrimination, and women's rights are human rights. However, despite a global commitment to women's rights through international conferences and treaties and commitments such as the Millennium Development Goals, there is still a failing recognition of the many ways that gender inequality is a violation of human rights. Millions of women die each year from pregnancy and childbirth-related causes; gender-based violence kills and disables as many women between the ages of 15 and 44 as cancer; women are twice as likely as men to be illiterate.

Even if governments such as the GiRoA have committed to human rights and women's rights in principle, there needs to be a budget to implement these commitments. Aside from the economic, peace, and security benefits of promoting gender equality, GRB as a means of actualizing commitments to gender equality is a matter of human rights. Furthermore, in the context of Afghanistan, it is a means of upholding legal commitments defined in Afghanistan's constitution and law, as further explained in section 1.4.

# 1.4 International Experiences with GRB

Gender-Responsive Budgeting (GRB) has become an internationally acknowledged tool for facilitating the implementation of commitments to gender equality. Since

1995 there has been a strong international mandate for integrating a gender perspective into budgets with the inclusion of Gender Responsive Budgeting in the 1995

Beijing Platform of Action and with the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). Gender equality has also been a key focus of the Millennium Development Goals (MDGs). Now more than 100 GRB initiatives have been introduced in every region of the world.

The diversity of experiences with GRB around the world demonstrates that there is no ‘one size fits all’ approach to GRB, or a single blueprint for GRB that can be easily applied in any context. Rather, GRB can be organized and promoted by government officials, elected representatives, or by civil society organizations and the public. It can involve all of these groups through both formal and informal means. GRB can focus on national, regional, or local budgets, or a combination of all of these. As we will address in Chapter 3, the tools and analysis used in gender budget initiatives are also diverse. Selection depends on the nature of the budget process, the availability of information, and the skills and objectives of the people organizing the initiative. Some focus on participatory methods, while others use statistics derived from large-scale surveys.

The unifying objective is to make a connection between a country’s budget and its prevailing pattern of gender inequality. GRB initiatives, in whatever form they take, focus on unifying an understanding about public money and public services and awareness of the different and unequal life experiences of women and men, girls and boys. In any case, implementing GRB is a long-term process in every country, and while there is much to be learned from the experiences of other countries, GRB processes and practices must be adapted and implemented with careful consideration of the specific context.

## Australia

The first GRB initiative began in Australia in 1984. The initiative was government-led and addressed the budget at the federal, state, and territorial level. This processes resulted in Women’s Budget Statements that were presented with annual budget documents. In Australia, the focus of Women’s Budget Statements has been on cultivating responsiveness to women’s needs as a political constituency with the overall goal of progress towards gender equality. Though progress has been uneven, Australia’s GRB initiative has contributed to gender mainstreaming, raised awareness on the genderdifferentiated impacts of economic policy, and have

set a precedent for producing gender budget statements that go beyond gender-disaggregated expenditures and recognize the gender-differentiated impacts of expenditures and revenue collection.<sup>32</sup>

## South Africa

One of the best-documented GRB initiatives was that in South Africa in 1995. The South African Women’s Budget Initiative (WBI) was led by two policy research NGOs and a committee of parliament. They published a GRB report, which was then directly included in the budget speech. Specific recommendations included the development of a statistical database to provide gender-disaggregated information on the impact of expenditures, the implementation of gender-sensitive targets and indicators of gender equality in budgeting, and the development of a performance review mechanism to assess progress and report to parliament.

## Tanzania

In Tanzania, the GRB initiative began with a consortium of more than 20 NGOs uniting civil society to lobby policymakers, economists, statisticians and researchers to promote gender-equitable approaches to development. The approach focused on assessing how public resources are allocated to and impact different groups, not only women but also groups such as youth and poor men. In the second phase, campaigns were undertaken focused on educating citizens on how macroeconomic policies and issues, the budget, resource allocation and implementation affect them. In Tanzania, this GRB initiative succeeded in the establishment of pilot sectors for institutionalizing GRB, public reviews of the budget from a gender perspective, the government’s recognition of and commitment to GRB, the incorporation of gender into budget guidelines, and the mainstreaming of gender into policies, plans, and strategies at all levels.

## Morocco

In Morocco, GRB was implemented in two phases. In the first phase, ministries were sensitized and tools were elaborated in the Practical Guide and GRB Handbook. The GRB Handbook was prepared in order to build the capacity



of budgeting and planning managers in the line ministries and to enable gender analysis of budgets. In the second phase from 2005 to 2008, the government institutionalized the Gender Report, which accompanied the Finance Bill.

This report analyzes public policies and budgets through a gender lens regarding their impact on citizens and reinforces the accountability of the Moroccan government to gender equality. This process also began with pilot ministries and included a more and more ministries each year. It also introduced statistical tools to collect gender disaggregated data and the development of gender-sensitive indicators. Another interesting component was a community-based monitoring system.

## Egypt

GRB was introduced in Egypt in 2000, with the state-affiliated National Council of Women (NCW) establishing Equal Opportunities Units (EOU) in all ministries under the Office of the Minister. The Ministry of Finance also adopted the concept, and the EOU within the MoF served as a link between the NCW and the ministry. The goals of the EOU are to ensure that gender issues in the national plan are reflected in the national budget, to promote GRB in the national budget, and to support MoF in transforming the line item national budget into performance-based budgeting that is gender sensitive.

Egypt's GRB approach has included advocacy and awareness raising through mainstreaming gender into the five-year socio-economic national plan work with parliamentarians, media seminars, newsletters, calendar achievements, a documentary, and advocacy seminars. Research and analysis has been conducted through analysis of public fiscal policies from a gender perspective, analysis of the budget cycle, analysis of public expenditures from a gender perspective, and gender analysis of the national budget (2006-2009). Importantly, in Egypt these efforts have been accompanied by legislative and financial reforms, including making the call circular gender sensitive, amending the Budget Law, developing budget templates to ensure the inclusion of sex-disaggregated data on beneficiaries, and including GRB in the budget instructions.

The government focused on capacity building by establishing an expert group from the GRB partners to develop a tailored training manual, building capacities of budget employees and MoF, and establishing a group of trainers from the MoF budget employees to provide training

to other ministries. This was also met with institutional development that bridged the gap between the national plan, the national budget, and local authorities, and the adoption of information systems and modern technology. Egypt also provides a valuable example of ensuring that knowledge building and information sharing are fostered. The GRB initiative included translating books by GRB expert Diane Elson into Arabic, developing a tailored knowledge package on GRB in Arabic, facilitating exchange visits, and developing an e-learning platform on GRB as the first electronic Arabic knowledge hub.<sup>33</sup>

## UN GRB Initiatives

UNIFEM, now UN Women, has been a leading support of incorporating a gender perspective into national planning, budgeting, and monitoring and evaluation through GRB. UN Women is supporting GRB work in over 65 countries at the national and local levels, and their portfolio consists of cross-regional, regional, and country-level programs. In 2009, UN Women offices in Asia Pacific and Arab States convened in Bangkok to develop a coherent regional strategy for GRB.

At the national level, UN Women's GRB programming seeks to transform planning and budgeting processes and policies to reflect responsiveness to principles of gender equality and make concrete changes in resource allocations towards women's priorities. To achieve this, UN Women emphasizes the importance of building multi-dimensional partnerships with actors at national levels including a wide range of institutions starting with ministries of finance, national women's machineries, sectoral ministries, training institutions, parliaments, women's organizations and more broadly civil society organizations operating at policy or community levels. At the local level, UN Women has focused on supporting women's effective participation in budget processes, strengthening women's representations in local bodies, building awareness of gender budget analyses and advocating for adequate allocation towards local women's priorities.

UN Women has engaged in global and regional advocacy towards GRB as early as 2001 when UN Women collaborated with the Government of Belgium as President of the European Union, the Organization for Economic Co-operation and Development (OECD) and the Nordic Council to hold an international conference on GRB. This conference endorsed the vision of implementing gender-responsive budget initiatives in all countries by 2015 (Brussels conference communiqué). In recent years these advocacy

efforts have focused on linking the aid effectiveness agenda with the far-reaching commitments that countries have made to advance gender equality and women's empowerment.

As a result, GRB is increasingly recognized as a critical tool in the process of monitoring accountability of the aid effectiveness agenda to women. Furthermore, the Secretary General report to the Fifty-second session of the Commission on the Status of Women (February 2008) "Financing for gender equality and the empowerment of

- ▶ Successful GRB initiatives must be preceded by an awareness of the disadvantages faced by women among government actors
- ▶ Signing up to gender equality strategies must be followed by deliberate and systematic follow-through
- ▶ Genuine political commitment that includes both leadership and oversight is required to ensure gender equality stays on the long-term agenda
- ▶ Political will must be translated into clear objectives and achievable targets and indicators to track progress
- ▶ Objectives set at the national level need to be localized

## 1.5 GRB in Afghanistan

women" identified gender responsive budgeting as an effective approach to realize the calls for integrating a gender perspective in the design, development, adoption and execution of all budgetary processes and ensure the need for resources to achieve the strategic objectives relating to each critical area of concern in the Beijing Platform for Action.<sup>34</sup> For more information on UN GRB initiatives, you can email [gender.budgets@unwomen.org](mailto:gender.budgets@unwomen.org).

- ▶ GRB must be matched by the establishment of effective data requirements and systems to facilitate the collection of sex-disaggregated data and gender analysis
- ▶ Measure the impact of GRB in terms of its effect on actual citizens, rather than outputs from the government in policy or documentation; meaningful GRB is people-focused, and evaluation of GRB efforts should be as well

### Lessons from International Experiences

Common lessons can be drawn from these and other GRB initiatives regarding successfully implementing GRB. These lessons should be carefully considered in the process of institutionalizing GRB in Afghanistan:

- ▶ Find and invest in the right entry point for GRB
- ▶ Ensure broad involvement and ownership over the long term
- ▶ It is critical to ensure that knowledge tools and information sharing opportunities are available in national languages, which requires investment and support in developing them or translating existing materials so they are accessible to key GRB actors in the country
- ▶ Utilize high-leverage sectoral priorities for achieving gender equality

In Afghanistan there have been a number of systematic efforts to mainstream gender into the development process since 2001. The Bonn Agreement of 2001 included a clearly stated commitment to mainstreaming gender issues and redressing past injustices and endorsed the establishment of a 'broad-based, gender-sensitive, multiethnic and fully representative government.' The Agreement laid the groundwork for several institutional developments including the drafting of a new constitution and the establishment of a Ministry of Women's Affairs (MoWA) charged with mainstreaming gender into the policies and programs of the line ministries to ensure that gender equity concerns are addressed. In addition to MoWA, the Office of the State Minister for Women was established, reporting directly to the President, to provide policy guidance with particular reference to the legislative and judicial reform processes.<sup>35</sup> At the national level, the new constitution, ratified on January 4, 2004 by the Constitutional Loya Jirga, explicitly mentioned in Article 22, which states, "Any kind of discrimination and distinction between citizens of Afghanistan shall be forbidden. The citizens of Afghanistan, man and woman, have equal rights and duties before the law."<sup>36</sup>

# Afghanistan's National Budget

The budget is a policy-making tool of the government to translate the government's objectives into programs and services to achieve the socio-economic development of the country. Government budgets include a number of key features. They set out the level and types of expenditures the government plans to make, and how they plan to finance those expenditures. Expenditures set out how the government will allocate resources for services, benefits, subsidies, infrastructure, and government operation. Means of financing these expenditures include revenue, which refers to how the government expects to raise funds from taxation, charges for public services, sales of public assets, and development cooperation. Government budgets affect citizens in many ways, primarily through how they distribute resources to people through expenditures and how they claim resources from people through tax and other means. They also have secondary impacts through job creation, economic growth, and inflation.<sup>37</sup>

Afghanistan's national budget is the primary policy instrument of the Afghan government and documents the expected public revenue and expenditure each fiscal year beginning each year on the 1<sup>st</sup> of January.<sup>38</sup> As such, Afghanistan's national budget reveals the governments' revenue target, expected donor assistance, priorities in spending, its plans for the distribution of resources, and indicates the efficiency and stability of the economy. Afghanistan's national budget is structured in such a way to facilitate government-controlled revenue streams flowing on-budget through the core budget that includes both domestic revenues and donor assistance, and donor-controlled revenue streams flowing off-budget through the external budget that consists of donor assistance only. The budget is thus divided into two parallel budgets that manage the incoming revenue streams and allocate the budget to the respective line ministries for service delivery. The core budget consists of an operating budget component and development budget component that is financed by domestic revenues and donor funding that has been directed through the coffers of the government of Afghanistan. It is developed by the Ministry of Finance (MoF) and approved by the Afghan Cabinet and Parliament.

## Budget Process

Although many actors are involved in the budget process, the MoF and the Mustofiats (which are the 34 provincial offices of the MoF) are the leading entities. Respectively, they are in charge of developing (MoF) and executing (MoF and Mustofiats) the annual national budget.<sup>39</sup> The MoF produces the initial and final draft of the budget. It sets the budget priorities and ceilings to the line ministries (who provide the baseline costs based on a needs and resource assessment) and is responsible for ensuring the fiscal sustainability of the budget. At present, the provincial line departments have no formal influence in budget formulation, remain fully dependent on the central line ministries and do not independently generate revenues or taxes. The Parliament only has the right to approve or reject the budget when already finalized.<sup>40</sup>

Budget formulation processes are strongly centralized at the Kabul level led by the MoF and central line ministries. Provincial authorities are supposed to be invited to give input into the discussion over government spending priorities.<sup>41</sup> Provincial Development Plans (PDPs) are meant to serve as the medium to communicate provincial development needs, priorities and strategies along the lines of the ANDS, which are addressed further in the next chapter. Overall, budget formulation relies on coordination, compromise, and communication between a variety of actors who attempt to address national development priorities, other donor priorities, fiscal realities, and emerging needs on the ground in a coherent budget plan.<sup>42</sup> The roles of these key actors are pre-defined in a formal budget cycle that outlines the different stages of the process—budget planning, approval, implementation, and evaluation.<sup>43</sup>

### Budget Planning

The budget planning is a process that begins around March with the MoF issuing the first budget circular to all budgetary units of the central line ministries and ends in December when the MoF reviews and approves all financial plans.<sup>44</sup> The Budget Circular (BC) serves as an instructional tool and guide to all government Ministries and autonomous institutions as they begin the preparation of their next fiscal year budget. In Afghanistan this is in compliance with Article 29 Section (1) of the Public Finance and Expenditure Management Law, 2005.

The MoF leads a discussion between senior officials within the central government regarding the current year's budget



development process, and then forwards a timetable with guidelines for budget preparation through the MoF, to central line ministries and to other stakeholders. Concurrently, the MoF leads a process of determining the resources available for disbursement to meet budget objectives.<sup>45</sup> Central line ministries and budgetary units are then invited to identify their programming needs for service provision. This invitation comes in the form of a BC, whereby central line ministries submit an outline of programming activities to the MoF. At this stage, new initiatives are also introduced by district and provincial government bodies, and by donors, which are all reviewed by central line ministries.

Based on BC1, the MoF prepares a three-year Medium Term Budget Framework (MTBF), which establishes budget priorities in line with available resources as a means to ensure fiscal sustainability. Next, BC2 is forwarded to the central line ministries requesting more detailed budget estimates and definitive program descriptions.<sup>46</sup> The budgetary units prepare the budgets for their sectors/ministries to develop their projects in line with national strategies and consistent with ceilings. These submissions are meant to be in line with ongoing budget reforms such as Program Budgeting and GRB for ministries as they are introduced into these reforms. These costs and detailed programming activities are used by the MoF in the formulation of the final budget document.

As the BC provides detailed guidelines to Ministries to guide and facilitate the preparation of their budget estimates, it is important that the BC is gendered to include the gender concerns in budget planning and estimates. In Afghanistan, BC1 and BC2 provides the Ministries with the opportunity to reflect gender concerns in budget estimates. Effective BC guidance should require a complete analysis of all ministry programs and operational expenditures to justify how spending will reduce gender inequalities and enable better GRB planning. Despite gender being a crosscutting issue in national strategies such as the ANDS and NAPWA, reflection of gender-based priorities in BC2 depends on the understanding of gender by the respective Ministries.

### **Budget Approval**

Once the ministries have submitted their BCs, MoF analyzes the submissions and conducts budget hearings. Once the national budget is finalized from MoF, it is submitted to the Cabinet for consideration. Once the Cabinet approves the budget, the budget is submitted to the Parliament. The budget is debated in the Meshrano Jirga, then sent with

advisory comments to the Wolesi Jirga. The budget is then reviewed by various standing committees which make recommendations to the Budget and Finance Committee. The Budget and Finance Committee prepares its report and presents it in a plenary session, after which it is debated and the draft bill is either accepted or rejected. Once the budget has been passed by the Parliament, it is sent to the President for final approval.

### **Budget Implementation**

The second stage, budget execution, commences after the budget has been finalized and signed off by the President after which the budget is forwarded to all the line ministries for implementation. The line ministries subsequently forward a portion of the budget to their representative bodies in the provinces while the remainder is allocated at the center by line ministries themselves. Once funds are released and forwarded to provincial Mustofiats by the MoF, they are in a position to make payments to provincial line departments. The operating budget is released in phases on a quarterly basis and the development budget in tranches as needed.<sup>47</sup>

### **Budget Evaluation**

Once the budget has been spent and the services have been delivered, the third stage of budget evaluation is conducted. Program evaluation occurs at the central government level and involves formal monitoring of the budget execution, reporting procedures for department and ministry activities, and review of programming performance. The foundation of budget evaluation is the expenditure reporting carried out on a monthly basis by the Mustofiats for the MoF and by provincial line departments for central line ministries. Based on these findings, the MoF conducts a mid-year review of the budget, formulates recommendations to make changes in the budget and prepares the final accounts at the end of each fiscal year.

## **GRB Budget Reform**

Though GRB was mentioned in the 1388 budget document, no budget provision was made to carry out the commitment. It was only under the Contingency Fund for Development Projects category that a project component - 'Contingency fund for gender related issues' with a small pool of funding was included in the 1388 budget. The same approach was followed in the 1389 budget with GRB not being mainstreamed aligned with the program budgeting reform. Only two line ministries had utilized some funds

from the contingency reserves and other ministries did not derive any benefit.

The MoF introduced GRB as a budget policy reform in 1390 with a pilot approach. Six ministries were selected for piloting the GRB initiative—the Ministry of Education, Ministry of Higher Education, Ministry of Public Health, Ministry of Agriculture, Irrigation and Livestock, Ministry of Rural Rehabilitation and Development, and Ministry of Labor, Social Affairs, Martyrs and the Disabled. Within this pilot, GRB was incorporated into the BCs, and Gender Budget Units were established in fourteen ministries, including the Ministry of Finance. These are in addition to the Gender Units that have been established in select ministries to facilitate the integration of gender analysis into government processes and provide guidance regarding gender sensitive strategies, plans, and programs.

Effective GRB must begin with effective coordination between the Ministry of Finance, which has the ultimate responsibility for incorporating GRB into the budget process, and the Ministry of Women’s Affairs, the policymaking body on gender equality in Afghanistan. At present, coordination between the Ministry of Finance and Ministry of Women’s Affairs in the budget process is informal. Formal coordination through mechanisms such as a joint committee or including a formal review of sectoral submissions from the Ministry of Women’s Affairs in the budget process is critical to institutionalizing effective GRB practices in Afghanistan.

### **Afghanistan’s GRB Strategic Plan**

As a part of Afghanistan’s GRB reform, the Ministry of Finance prepared a GRB Strategic Plan. This Strategic Plan aims at establishing processes to move forward in implementing GRB to advance gender equality in line with the national development priorities. The plan was developed based on the ANDS, NAPWA and an analysis of key opportunities and challenges for gender equality in Afghanistan. The starting points for the strategic plan are:

- ▶ To provide innovative programming and financial support to all ministries to achieve gender equality in line with the national priorities;
- ▶ To strengthen capacity, understanding, and actions of the MoF and Budgetary units on gender equality across the Ministries and agencies.

The plan covers three fiscal years starting from 1393 to 1395 to facilitate the necessary support required to improve the

GRB reforms as introduced in Afghanistan in 1389. However, the strategies for the implementation of GRB need to be constantly reviewed and refined.

## **Legal Framework for GRB in Afghanistan**

There are a number of ways in which the GIRoA has committed itself to promoting gender equality, not only in principle and rhetoric, but also through legal mandate.

Article 22 of the Constitution of Afghanistan clearly mandates that “any kind of discrimination and distinction between citizens of Afghanistan shall be forbidden. The citizens of Afghanistan, man and woman, have equal rights and duties before the law.”

Furthermore, the Preamble of the Constitution commits to observing the UN Charter and the Universal Declaration of Human Rights. Article 7 of the Constitution of Afghanistan mandates that the state shall “observe the United Nations Charter, inter-state agreements, as well as international treaties to which Afghanistan has joined, and the Universal Declaration of Human Rights.” This includes the main instruments regarding human rights in international law and treaties, to which Afghanistan is signatory, including the Universal Declaration of Human Rights (1948), the International Covenant on Civil and Political Rights (1966), and the International Covenant on Economic, Social and Cultural Rights (1966). It also includes the key women’s rights document—the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) (1979).

Afghanistan’s national budget is subject to human rights not only because it is a state activity, but also because it is the financial framework for all government activities. Furthermore, the GIRoA’s commitments to human rights and Constitutional inclusion of these commitments mean that the financial objectives of the government must not be achieved in ways that violate or fail to fulfill human rights. Though budgeting is usually centered on promoting macroeconomic stability, budgetary considerations that contravene or ignore obligations of these international agreements constitute a violation, whether it is through intended action or an act of omission.

CEDAW has considerable implications for government budgets.<sup>48</sup> The Preamble to CEDAW specifically states that:

'States Parties to the International Covenants on Human Rights have the obligation to ensure the equal rights of men and women to enjoy all economic, social, cultural, civil and political rights.' The Preamble begins by reaffirming faith in 'the dignity and worth of the human person and in the equal rights of men and women'; and explains that states that ratify CEDAW have 'the obligation to ensure the equal rights of men and women to enjoy all economic, social, cultural, civil and political rights.' It also draws attention to 'the social significance of maternity' and states that 'the role of women in procreation should not be a basis for discrimination but that the upbringing of children requires a sharing of responsibility between men and women and society as a whole.' It ends with recognition 'that a change in the traditional role of men as well as the role of women in society and in the family is needed to achieve full equality between women and men.'

*Article 1* defines discrimination against women, as 'any distinction, exclusion or restriction made on the basis of sex which has the effect or purpose of impairing or nullifying the recognition, enjoyment or exercise by women ... of human rights.'

In *Article 2*, States Parties agree to pursue 'by all appropriate means and without delay a policy of eliminating discrimination against women'. In particular they undertake to 'refrain from engaging in any act or practice of discrimination against women and to ensure that public authorities and institutions shall act in conformity with this obligation'; and to 'take all appropriate measures to eliminate discrimination against women by any person, organization or enterprise.'

In *Article 3*, States Parties agree to take 'all appropriate measures, including legislation, to ensure the full development and advancement of women, for the purpose of guaranteeing them the exercise and enjoyment of human rights and fundamental freedoms on a basis of equality with men.'

*Article 4(1)* recognizes the legitimacy of 'temporary special measures aimed at accelerating *de facto* equality between men and women.'

*Article 5* enjoins States Parties to take all appropriate measures 'to modify the social and cultural patterns of conduct of men and women, with a view to achieving the elimination of prejudices and customary and all other practices which are based on the idea of the inferiority or the superiority of either of the sexes or on stereo-typed roles for men and women'.

The rest of the Convention expands on this with respect to particular issues like trafficking in women, participation in political and public life, education, employment, health, rural development, legal rights, marriage and the family, etc.<sup>49</sup>

Through its provisions, CEDAW mandates not only formal equality but also substantive equality. Formal and substantive equality are different but interconnected. Formal equality prohibits distinction between genders in law and policy and assumes that identical treatment is the best approach to achieve equality. Substantive equality, however, goes further and looks at the impact of laws, policies, and practices on different genders. Through this lens, laws that treat different genders differently are only discriminatory if they have a disproportionately negative impact on one gender. The achievement of substantive gender equality requires the government to ensure that state functions are gender equal, including the budget.

The substantive gender equality mandated through CEDAW applies to all aspects of the national budget, including public expenditures, public revenues, macroeconomic policies, and budget decision-making. This means that signatories such as Afghanistan must ensure that there is no substantive discrimination in the distribution and impact of public expenditures. They must ensure that public revenue is not collected in ways that discriminate against one gender and tax systems and fees for public services must be designed and implemented in a way that promotes gender equality.

Expenditure cuts should not add to the amount of unpaid work that women have to do in families and in communities. Furthermore, CEDAW requires that women and men should participate equally in budget decision-making.

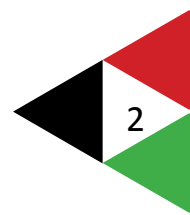
## Local and International Resources on GRB

There are many resources on GRB in addition to this Handbook. A Training Manual for Trainers on GRB has been developed in coordination with this Handbook, which includes five training modules. The first module is on gender and gender inequality. The second module covers Afghanistan's national budget process. The third module covers gender-responsive budgeting, including Afghanistan's experience with GRB, the five-step approach to GRB, tools for GRB, overcoming challenges and

limitations for GRB, and GRB at different levels of government. The fourth module is on designing gender-sensitive indicators. The last module covers international experiences with GRB. This training manual is designed to be comprehensive and accessible to individuals at all levels of understanding and experience regarding GRB. It includes basic concepts and definition for those who are new to GRB, as well as more in-depth and advanced tools for those with experience and knowledge regarding gender and GRB. The training in this manual can be implemented in its entirety, or can be taught module by module according to trainee needs.

The Gender Responsive Budgeting website was launched in 2001 by the United Nations Development Fund for Women (UNIFEM), now UN Women, in collaboration with the Commonwealth Secretariat and Canada's International Development Research Centre (IDRC). The website strives to support efforts of governments, women's organizations, members of parliaments and academics to ensure that planning and budgeting effectively respond to gender equality goals. It also aims to promote cross-regional information sharing on country experiences and facilitates networking and collaboration between countries, civil society and international and regional organizations. GRB practitioners and gender equality advocates will find on this site a variety of resources, assessments and training materials on gender responsive budgeting. The website, [www.gender-budgets.org](http://www.gender-budgets.org), includes sections on Suggested Readings, finding GRB Experts, and Resources on GRB.

Furthermore, the Handbook contains endnotes throughout where you can find resources with more information on specific topics, and a full Bibliography at the end with a complete list of the resources and references used in developing this document. This list can also be consulted for further learning on GRB (page 75).





## 2. GRB at different levels



Effective GRB does not only happen at the central level. GRB must start from somewhere, but institutionalized GRB involves all key actors in the budgeting process at all levels. This section will describe key actors and means of incorporating GRB at the central level, sectoral level, and subnational and local level. These must all be present for successful GRB. For example, without the central Ministry of Education to include literacy programming for women in the Wakhan Valley in its BC submissions, these programs could not exist. However, without communities providing their inputs and communicating their needs, and subnational government actors communicating these needs Mainstreaming gender into national budgets is the goal of GRB. This entails collecting public revenue and allocating and expending public resources in a way that promotes gender equality. At the central level, political budgetary decisions are made that dictate the distribution of funds across a range of competing budget priorities.

Some ways that GRB can be initiated and supported at the central level include:

- ▶ Mainstreaming gender into PFM

## Key Actors

There are numerous key actors at the central level in Afghanistan who should be involved in GRB processes, starting with the Ministry of Finance and the Ministry of Women's Affairs. As the ministries responsible for development of the budget and gender, respectively, these two institutions play a key role at the central level in terms of both putting GRB on the agenda and providing technical support and advocacy among other actors regarding the institutionalization of GRB. Effectively playing this role requires formal coordination between the two ministries as well as the other key actors outlined in this section, through formal mechanisms such as committees or establishing frameworks, policies, and procedures that outline concrete roles and coordination procedures. This section presents a

summary of the key actors at the central level and their role in the process.

to the central ministry, such a program would never be budgeted for. Furthermore, without the central government incorporating GRB into the overall budget cycle, the ministry may not have been aware of the specific needs of women in the Wakhan Valley regarding literacy at all. This example demonstrates that if GRB only happens at one level, it will not amount to actual outcomes that respond to the gender-differentiated needs of citizens. Needs must be communicated from the bottom up, and actors at the center must similarly enact policies and procedures that respond to those needs.

summary of the key actors at the central level and their role in the process.

## Ministry of Finance

The Ministry of Finance is critical to the successful implementation of GRB. The MoF is responsible for the management and execution of the national budget, collecting revenue, public expenditure, and shaping macroeconomic policies in Afghanistan. The MoF serves as

# 2.1 GRB at the Central Level

- ▶ Putting GRB on a legislative basis
- ▶ Incorporating GRB into national strategies and policies
- ▶ Incorporating GRB into institutional planning
- ▶ Linking GRB with reform processes<sup>50</sup>

the coordinating body for budgeting policies and priorities across the rest of government, and serves as the focal point for implementing any budgeting reforms. Many of the tools for GRB, such as developing gender budget statements, require support and coordination from the Ministry of Finance.

## Ministry of Women's Affairs

The Ministry of Women's Affairs is responsible for implementing political and social policy of the government in order to secure and expand the legal rights of women and ensure the rule of law in women's lives. In national gender strategies such as the ANDS and NAPWA, the MoWA is a key partner for other ministries, mandated with providing leadership and policy advice on gender mainstreaming and coordinating among various actors. Effective GRB will involve both MoF and MoWA taking leadership roles at the central level and providing guidance and support to other key actors. Examples from other countries include a number of ways this leadership can be structures, such as joint committees, MoWA review of budget submissions, or even requiring MoWA approval of budget submissions to ensure they are gender responsive. MoWA is well positioned to

provide both support in the process of developing their budgets and/or feedback on budget submissions to other sectors on GRB, as well as holding the entire government accountable for implementing GRB. MoWA has a monitoring role on the national Budget Committee, through which MoWA can make comments on the budget and provide advice on how to consider the role of women in the annual budget of the various ministries. As a central body for gender-related initiatives across the government, MoWA is also well positioned to assume a monitoring role throughout the process of implementing GRB and in reviewing the annual budget.

## Central-level sectoral ministries

At present, the central-level sectoral ministries determine the priorities and planning for the entire sectoral activities. They are responsible for compiling and submitting responses to BC1 and BC2 and communicating funding needs to the Ministry of Finance. As discussed in the next section on GRB at the Sectoral Level, much of the work on GRB occurs at this level, below where the political budgetary decisions have been made and above the local level where the analysis of gender-differentiated budget needs and impacts is most easily carried out.

## Cabinet

The Cabinet must approve the budget before it is sent to Parliament for approval. The Cabinet consists of the heads of all the government ministries. Ministers have the influence and authority to dictate policies and priorities for entire sectors, and as such the Cabinet has a powerful role to play in mandating the implementation of GRB in their respective sectors and considering gender-responsiveness as a component of their review and a criteria for their approval of the national budget.

## Parliament

The Meshrano and Wolesi Jirga similarly must approve the budget. Much the same as the Cabinet, these bodies and their respective committees must be a part of GRB through assessing the national budget based on its gender-responsiveness and including GRB as a criteria for approving the national budget. Furthermore, the budget debates in the Parliament serve as an effective public forum for raising awareness and opening a public discussion on the importance of GRB.

## President

Ultimately, the President has the final approval of the national budget. Similarly, the President appoints heads of ministries that subsequently comprise the Cabinet, and a number of members of the Meshrano Jirga. Therefore, the role of the President in GRB is twofold. The President can choose to appoint ministers and policymakers who will not only support but advocate for and implement the institutionalization of GRB into Afghanistan's policies and procedures. Furthermore, the President can mandate gender-responsiveness or items like a gender budget statement as a required component of budget approval.

## Central Statistics Organization (CSO)

The Central Statistics Organization (CSO) is the Afghan government agency charged with collecting statistical data for Afghanistan. As the lead entity for statistics in Afghanistan, CSO is responsible for generating statistical data that meets the needs of development planning and policymaking, including sex-disaggregated data critical to designing policies and programs. The CSO has useful data on the situation of men and women across a variety of sectors in Afghanistan, such as that published in the National Risk and Vulnerability Assessments (NRVA), the Women and Men in Afghanistan Handbook, and the Multiple Indicator Cluster Surveys (MICS), and their annual Statistical Yearbooks. CSO has an invaluable role to play in collecting critical sex-disaggregated data that informs effective GRB.

## International donors

International donors can play a role in institutionalizing GRB. Organizations such as UNDP implement programs providing technical support and training to the government for institutionalizing GRB. What's more, with the level of financial support provided to the GIRoA, international donors can encourage the accountability of budget spending as on-budget support has to be in compliance with government procedures and oversight mechanisms such as the budget cycle, Procurement Law, Public Finance and Expenditure Law and Audits. In international conferences and accountability frameworks, the international community can advocate for the institutionalization of GRB.

## Civil society and NGOs

Civil society consists of all non-government bodies and organizations that collectively represent the interests and will of citizens. It refers to NGOs, but also to community leaders, religious leaders, student groups, labor unions, and any other collective group of citizens who come together based on a common interest or goal. As such, civil society is a key actor that can serve as a liaison between the government and the people, and should be involved in GRB initiatives. Civil society can provide advice, input, or even serve as a source of collecting information from citizens to ensure that budgets reflect their needs. Through cooperation and collaboration, civil society and government can support one another in ensuring that budgets and public expenditures are responsive to citizens' needs.

## Media

As a new initiative in Afghanistan, GRB can be promoted through media and raising public awareness on both the gender-differentiated needs of public spending, revenue collection, and services, as well as the ways that GRB can help address these. The media is a key actor in putting issues into the public sphere and contributing to discussions and dialogues all the way from the national to the local levels. As such, the media can play an important role in raising public awareness among not only citizens, but also government officials and civil society actors at all levels.

## Advancing GRB through Legislation and Public Financial management

Public Financial Management (PFM) entails the development of laws, organizations and systems to enable sustainable, efficient, effective and transparent management of public finance.<sup>51</sup> PFM and its improvement are crucial to the general administrative reform program on which Afghanistan has embarked. The PFM reform agenda emphasizes the strengthening of the Government's ability to lead this evolving reform process with coordinated support from the development partners.

A fully implemented gender-responsive budget represents an advanced form of PFM reform, tracking the allocation of funds and tariffs and their implications in terms of gender

equality outcomes with the objective of ensuring that allocations are efficiently used. In practice, however, most existing GRB initiatives are simply selective, one-off analyses of, for example, benefit incidence or allocation patterns in a sector or within a ministry.

Furthermore, GRB can be incorporated on a legislative basis at the central level through other means aside from PFM laws. For example, legislation can be implemented that requires that data collection and management systems are gender-sensitive and support GRB. Legislation can require that progress on GRB be reported annually and included in official budget documents. Legislation can outline an operational framework that assigns supervisory roles and responsibilities and formalizes reporting and accountability.

## GRB in Strategic Planning

While addressing issues of gender inequality in policy documents and sector strategies is an important step towards addressing gender inequality, without allocating resources to make these commitments actionable, they are of little use. For example, just pledging to increase the level of literacy among Afghan women due to massive gender inequality in literacy rates will have no effect. Literacy of adult women will not increase if there are no literacy courses available, or if there are no female teachers, or if women cannot get to the courses that are available. Therefore, in order to make this commitment matter, the government must also fund programs that provide literacy courses and training to women, financially support the education of women to become literacy instructors, and address issues of public transportation that are especially limiting for the mobility of women. GRB is an important tool to facilitate the translation of policy commitments into projects and programs that are adequately resourced to address gender inequality.

The GIRoA has made innumerable commitments to gender equality, men, women, girls and boys in the various policies and sector strategies developed since the interim government. However, many of these commitments have gone unmet. Despite the fact that the ANDS and other policies and strategies have expired, these policies serve as a valuable starting point for developing points of entry for GRB in each sector and for developing gender-sensitive indicators.

Though there are many policies, strategies, legislation, and government documents that outline commitments



regarding gender inequality and specific commitments to men, women, girls and boys, we will briefly look at NAPWA and the Afghanistan Millennium Development Goals (MDGs) as examples of government policies and strategies that can be made actionable through applying GRB.

## National Action Plan for the Women of Afghanistan (NAPWA)

The National Action Plan for the Women of Afghanistan (NAPWA) is a policy framework with a ten-year timeframe from 2007 to 2017. It is meant to outline a coherent and comprehensive strategy for advancing the status of women in Afghanistan for the GIRoA. The document outlines commitments in three pillars: (1) Security; (2) Governance, Rule of Law and Human Rights; (3) Economic and Social Development

Vision: Afghanistan will be a peaceful and progressive country where women and men enjoy security, equal rights and opportunities in all aspects of life.

Mission: Actively promote institutions and individuals to be responsible implementers of women's empowerment and gender equality by providing clear focus and direction, coordinated action, and shared commitment to the Government's vision.

Strategies: Elimination of discrimination against women, development of women's human capital, and ensuring their leadership in order to guarantee their full and equal participation in all aspects of life.

Implementation: "NAPWA's implementation strategy is anchored on the principle of the Constitution and the Afghanistan Compact that women and men have equal rights and duties. It pursues the I-ANDS principle that the "promotion of women's advancement is a shared obligation within government and it is a collective responsibility of all sectors, institutions and individuals to include women or/ and gender concerns in all aspects of government work – from policies, to budgets, programs, projects, services and activities, including recruitment, training, promotion and allocation of benefits and opportunities."

The implementation of the gender strategies in the I-ANDS and other policy instruments on women is facilitated

through NAPWA, which was designed to support all ministries in incorporating gender into their respective implementation plans and sets up ministry-wide processes and mechanisms to ensure the participation of both women and men in the mainstreaming of gender. At the macro level, certain processes and mechanisms will be instituted outside of the ANDS to allow a more inclusive and in-depth discussion on women's situation and women's empowerment as necessary component of achieving gender equality as outlined in NAPWA and the ANDS.

In all these processes, MoWA acts as a key partner for other ministries - providing leadership and policy advice on gender

Budgeting will be in accordance with established procedures of the government. Monitoring will be done separately at the inter-ministerial level with a view to mainstreaming its outputs into the monitoring,

**Example: Commitments, Indicators and Objectives in NAPWA**

Goal	Indicators	Objectives
To create an enabling economic and social environment that is conducive to the full development and realization of women’s economic potential	<ul style="list-style-type: none"> <li>▶ A gender-sensitive legislative and regulatory framework, including inheritance, property, and labor laws</li> <li>▶ Equitable access of women to skills development programs and vocational training</li> <li>▶ Progressive increase in the access of women to gainful employment</li> <li>▶ Progressive increase in the access of women to microfinance and business services</li> </ul>	<ul style="list-style-type: none"> <li>a) Gender analysis of macroeconomic policies, including trade policies, to make them responsive to women’s particular needs as economic agents;</li> <li>b) Adoption of affirmative action policies in recruitment and allocation of opportunities for skill and vocational trainings and provision of financial and other business services to gradually bring parity in terms of economic opportunities available to women and men;</li> <li>c) Development of gender sensitive socio-economic surveys that pay special attention to sex disaggregated data and unconventional definitions of work in order to enable counting of women’s productive work and non-monetized contributions to the economy;</li> <li>d) Development and strengthening of institutional mechanisms and reform of policies, procedures and laws to create an environment more conducive to women’s economic empowerment; and</li> <li>e) Incorporation of critical gender concerns into the planning, programming, implementation, monitoring and evaluation of all programmes and activities designed to increase women’s access to employment and income generating activities.</li> </ul>
The Government aims to ensure women’s emotional, social, and physical wellbeing and to protect their reproductive rights	<ul style="list-style-type: none"> <li>▶ Reduction from 1,600 to 400 maternal deaths per 100,000 births by 2015</li> <li>▶ Increased reproductive health services in country health facilities</li> <li>▶ 30% increase in participation of women in the health sector</li> <li>▶ At least 90% of women have access to the Basic Package of Health Services</li> </ul>	<ul style="list-style-type: none"> <li>a) Strengthening the quality and improving women’s access to the Basic Package of Health Services;</li> <li>b) Increased investment in training women health workers including doctors, nurses, and midwives;</li> <li>b) Increased resources for and effective implementation of the National Reproductive Health Strategy, placing particular emphasis on reduction of fertility rates; and</li> <li>c) Enforced policy of mandatory capacity on reproductive health services, family planning and handling of violence against women cases in all health facilities.</li> </ul>

Source: National Action Plan for the Women of Afghanistan

mainstreaming, coordinating actions, and facilitating the flow of resources to concerned implementers whenever necessary. Government ministries and instrumentalities will be accountable for implementing gender concerns under their respective areas of operation while strategically partnering with NGOs, academia, media, religious groups, business, and the international community, among other stakeholders.

coordinating, reporting and implementing processes of the Afghanistan Compact and the ANDS.”<sup>52</sup>

# Afghanistan Millennium Development Goals (MDGs): Vision 2020

The Millennium Development Goals (MDGs) are a set of goals adopted by all members of the United Nations setting measurable targets for enabling more human life by 2015. Due to ongoing conflict, when the Millennium Summit was held in 2000, Afghanistan could not join in these goals. However, in 2005, the GIRoA launched its first national Millennium Development Goals report, joining the community of nations that have committed to the MDGs with an extended deadline of 2020.

## Goals:

1. Eradicate extreme poverty and hunger beings to enjoy the minimum requirements of a dignified life by 2015.
2. Achieve universal primary education
3. Promote gender equality and empower women
4. Reduce child mortality
5. Improve maternal health
6. Combat HIV/AIDS, Malaria, Tuberculosis, and other Diseases
7. Ensure environmental sustainability
8. Global partnership for development

Gender is a key component of the MDGs, with goals related to promoting gender equality and addressing the gender-specific health concerns of women and providing education to all girls and boys.

### Example: Goals and Indicators for promoting gender equality and empowering women in Afghanistan’s MDGs

Goal	Indicators
Eliminate gender disparity in all levels of education no later than 2020	<ul style="list-style-type: none"> <li>▶ Ratio of girls to boys in primary, secondary, and tertiary education</li> <li>▶ Ratio of literate females to males (15-24 year olds)</li> </ul>
Reduce by 50% between 2002 and 2015 the maternal mortality ratio, and further reduce the maternal mortality ratio to 25% of the 2002 level by 2020	<ul style="list-style-type: none"> <li>▶ Maternal mortality ratio</li> <li>▶ Proportion of births attended by skilled health personnel</li> <li>▶ Fertility rate</li> <li>▶ Proportion of women receiving professional ante-natal care</li> </ul>

Source: Afghanistan MDG Report 2005

## Using Strategic Planning as an Instrument for GRB

As stated, though having these strategic documents in place is an important tool for promoting gender equality, GRB is the missing link between commitments and outcomes. For example, in order to eliminate gender disparity in all levels of education, the Ministry of Education will have to allocate resources to ensure that females are receiving education as teachers, to ensure that schools that enroll both boys and girls are accessible throughout Afghanistan, and to ensure that schools are adequately resourced with items such as textbooks and desks to ensure that gender inequality does not manifest in unequal education opportunities due to a lack of resources. However, this is not only the work of the Ministry of Education. The Ministry of Public Works must

also allocate resources for ensuring that schools are accessible to all citizens through the construction and maintenance of roads and considering gender-differentiated transportation needs. The Ministry of Public Health must allocate resources to provide for equal access to health services for men and women and consideration of gender-differentiated health needs to ensure that men or women do not miss out on school or education opportunities due to health issues. This example demonstrates that the commitment alone is not enough. Translating commitments into gender equality requires a considered, coordinated effort throughout government to actually fund the priorities and programs that will make these commitments a reality.

Conversely, strategic planning can also serve as a valuable instrument for promoting GRB and mainstreaming GRB

practices throughout the government at all levels. Existing policy commitments can serve as a source for identifying gender-responsive policies and programs, and can serve as a tool for long-term planning for GRB.

## GRB in Structural and Institutional Planning

Structural and institutional planning at the central level is a key instrument for implementing reforms, including GRB. The structure and composition of institutions and systems for communication and coordination, both horizontally and vertically, are necessary to implementing policies and reforms. There are three main components of structural and institutional planning to consider (1) the coordination mechanisms for various actors involved in the national budget, (2) the structure of the ministries themselves, (3) gender equity within processes and institutions.

As the previous example regarding addressing gender disparity in education demonstrated, effective GRB requires cooperation and coordination. Communication, knowledge

sharing, and support are necessary components within a whole-of-government approach for streamlining GRB practices and ensuring that the budget and economic policies are gender-responsive. In Afghanistan, MoWA is positioned at the center of any gender-related policies, designed as a policymaking ministry responsible for assisting other ministries to mainstream gender issues. The MoF has the overall responsibility for planning, allocating, and implementing the national budget and coordinates the budget process.

As the government body tasked with mainstreaming gender issues, the positioning of MoWA in relation to MoF in the budget process is particularly important. The role of MoWA in the budget process can either help or hinder GRB. While GRB should involve all sectors and budget actors, MoWA should have a formal role in the budget process and ensuring gender mainstreaming in budget planning, implementation, and evaluation. Guidance for sectoral ministries on GRB should come from both MoWA and MoF, in line with their mandates. Processes, roles and responsibilities, and coordination mechanisms should be formalized and structured to facilitate an enabling institutional setting for effective GRB.

## 2.2 GRB at the Sectoral Level

Much of the work on GRB occurs at the sectoral level, below where the political budgetary decisions have been made and above where the gender analyzing of budget implementation is most easily carried out. At this level, there is influence on the annual budget decisions taken by the Ministry of Finance, and there is oversight of the subordinate agencies that enables coordination of GRB across the entire scope of spending authority.<sup>53</sup>

### Key Actors

There are numerous key actors at the central level in Afghanistan who should be involved in GRB processes. This section presents a summary of the key actors at the sectoral level and their role in the process.

### Minister and Senior Management

Ministers and senior management play a key role at the sectoral level in securing buy-in for GRB activities within their ministry. These key officials are strategically placed to develop and enforce policies and procedures that institutionalize GRB and to prioritize GRB on the reform agenda. Officials at the top must support personnel that are carrying out GRB in order to create meaningful change.

### Policy and Planning Departments

The Policy and Planning Departments play a key role in determining the overall direction, priorities, and policies of

each ministry. They are responsible for ensuring that ministry policies are coordinated with national strategies such as the NPPs and NAPWA, and develop policies and strategies based on the needs of the ministry and the people in coordination with other government and international organizations. They monitor development projects and programs of the ministry and produce reports. The policy and planning departments can be instrumental in operationalizing GRB reform within the ministry.

## Budget Units

The Budget Units prepare budgetary requests for both operational and development budgets for their ministry and submission of BC1 and BC2. They are responsible for defining and costing their priorities in line with overall government priorities and providing performance information on onbudget programs. As the Budget Units prepare both budget submission and performance information, they are critical actors in the GRB process.

## Gender Units

Within the ministries, Gender Units are generally tasked with raising awareness about gender issues among staff inside the ministry and ensuring that ministry policies and practices are gender sensitive. They also often coordinate activities with Gender Units in other ministries. Within this mandate, the Gender Units in each ministry are well-suited for providing guidance and support in ensuring that the budget planning, implementation, and evaluation processes of the ministry are gender-responsive. Furthermore, Gender Units are well placed to liaise and coordinate with MoWA, and seek support, guidance, and feedback from their MoWA counterparts in the process of budget planning, implementation, and evaluation of the respective ministry. MoWA is responsible for working with the line ministries and MoF to ensure that gender concerns are adequately understood and addressed in policies, the budget and monitoring frameworks, including the development of gender-sensitive indicators. Gender Units are well placed to liaise and coordinate with MoWA, and seek support, guidance, and feedback from their MoWA counterparts in the process of budget planning, implementation, and evaluation of the respective ministry.

## Monitoring and Evaluation Departments

The Monitoring and Evaluation Department of a ministry decides how to track and measure progress and impacts of policies and programs. They determine which data will be collected and how. It is critical that Monitoring and Evaluation personnel are aware regarding GRB to ensure that they collect sex-disaggregated data based on gendersensitive indicators to inform the planning and evaluation of the budget.

## Human Resources and Administration Departments

The Human Resources and Administration Departments oversee the human resources environment, policy and procedures, recruitment, management, and retention. They manage the day-to-day activities of the ministry and the efficient organization of people and resources. They have a key role in ensuring gender equality among staff and decision-makers regarding priorities, planning, and decision-making, and are critical to ensuring an enabling environment for the effective institutionalization and implementation of GRB.

## All Departments and Units

Though different departments and units may have a more or less direct role in the GRB process, all personnel should be acquainted with and required to adhere to GRB guidelines. Effective GRB is not only limited to Budget Units or Gender Units, but should be streamlined throughout all strategies and activities at the sectoral level.

## Subnational Departments

Subnational departments have more immediate access to beneficiaries and more access for collecting critical data to inform GRB decision-making at the central level. Effective GRB relies on sectoral ministries communicating with their subnational departments and vice versa to ensure that budgets are responsive to the actual needs of citizens.



## GRB and Sectoral ResultsBased Program Budgeting

Traditional budgeting in Afghanistan would formulate the budget based on face-value economic priorities like wages, goods and services rather than specific outputs and desirable results. The conventional budgeting system provided no or little information on what was to be produced, what services were to be delivered and what results were to be achieved. Results-based program budgeting was therefore introduced as a policy reform by the GIRoA with the objective of linking the budget to particular policy programs and outcomes as set out by the ANDS and the NPPs to ensure more effective budgeting.

Program budgeting can enhance planning, outputs, efficiency and effectiveness. It provides information for choosing between competing policies by establishing a link between money, inputs, and results. It looks at the actual results of a program to determine whether what was produced actually makes a difference. The centerpiece of program budgeting is the program, and this means that budgets are designed to resource programs rather than sectors or ministries.

Program budgeting focuses on results, and therefore on outputs and outcomes. Similarly, GRB compares information on resources allocated and expended with information on the gender-specific outputs and outcomes. This information can then be used in budgetary decision-making. The aim of results-based budgeting based on this evidence is to expand the knowledge base and to improve the integration of findings into policies and programs. GRB serves to increase the gender-sensitiveness of this knowledge base.<sup>54</sup>

The task of gender analysis is perhaps simplest at the program level, where the focus is on the allocation of resources within a specific program. When a program is being planned, the characteristics of the target group should be documented, and the characteristics of beneficiaries should also be collected. This sex-disaggregated data makes it possible to track the gender-differentiated outcomes of a program and provides information that allows for the use of many of the tools for GRB outlined in this handbook.

## GRB in Monitoring and Evaluation

Closely related to results-based program budgeting is monitoring and evaluation. A critical part of public financial management is M&E, which entails various programs and mechanism to monitor and evaluate the public financing process from budget planning, budget execution and allocations to service delivery. Regular monitoring is necessary to ensure that strategies, policies, and programs are being implemented according to plan, are making good progress, and whether they have encountered any problems or challenges. It helps to follow a program while it is in process to ensure it is within its allocated budget and that outputs and outcomes correspond to planned objectives. Evaluation assesses the intended and unintended changes that have resulted from programs and compares them to original plans. For the purposes of GRB, it is important to include equity as an indicator for assessing what has been achieved.

It is not possible to measure the degree of achievement of gender equality without developing gender-sensitive indicators that allow for monitoring progress and evaluating programs through a gender-sensitive lens. An indicator is a piece of data that summarizes a large amount of information in a single figure that allows for a measurement of change over time.<sup>55</sup> Indicators are essential for a clear and precise definition of program targets. Indicators are different from statistics, which provide factual information, by providing a comparison to norms.

A gender sensitive indicator (GSI) measures changes related to gender in a society over time. They highlight changes in the status and roles of women and men, make activities visible in which men or women may dominate or are excluded from mainstream indicators.<sup>56</sup> Whereas genderdisaggregated statistics provide facts about the status of men and women, a GSI provides evidence of the status of men and women compared to an agreed standard or reference group.<sup>57</sup> GSI have the ability to highlight changes in the status and roles of women and men, make activities visible in which women may predominate or are excluded from mainstream indicators. GSIs are an important political tool, because the information produced can be used to advocate for gender equality and women's empowerment.

GSI address the gender inequalities that programs and policies seek to address. They require the collection of sexdisaggregated data that also accounts for differences in age, socio-economic status, geography, and ethnicity, as well as other important sub-categories for assessing whether a program has reduced or reinforced existing inequalities. GSI can be quantitative or qualitative. Quantitative indicators refer to numbers and percentages, and data that can be quantified using numbers. Qualitative indicators measure quality and reflect people's judgments and perceptions about a subject. Because they are based on experiences and perceptions, qualitative indicators are less easy to quantify using numbers.

Importantly, GSIs should not be developed separately from the M&E systems of ministries or sectors, but rather it should be ensured that all indicators in the M&E system are gender-sensitive. GRB in M&E does not require creating new systems; simply, gender should be mainstreamed into existing ones. For example, the Health Management Information System (HMIS) of the Ministry of Public Health

within the tashkil is important in terms of its influence and efficiency.

While individual staff can be directed to pursue GRB, this also must be done carefully. Staff who are too senior may not have the time to dedicate, whereas staff that are too junior may not have the authority or influence to affect real change. Furthermore, the turnover or transferring of staff can prevent sustainable GRB if the initiative is too focused on individuals rather than systems, structures, and processes.

## GRB in Institutional Planning and the Ministry Tashkil

At the sectoral level, for sustainable approaches to GRB, there should be a focus on organizational development change looking at systems and processes, roles and responsibilities, data deficiencies and requirements, building gender knowledge and capacity, and the translation of national-level gender equality policies and objectives into outputs and outcomes. Basically, at the sectoral level, the focus should be on developing the critical infrastructure required for mainstreaming GRB.

Establishing Gender Units and Gender Budget Units in ministries is a form of institutional planning designed to incorporate gender analysis and gender sensitivity into the policies and procedures of each ministry. However, to effectively implement GRB, the structure of these units and the ministry tashkil must be carefully considered. Gender mechanisms and GRB infrastructure must have a formal position within the ministry tashkil. Furthermore, the position of the Gender Units and Gender Budget Units

Though GRB should be streamlined into the responsibilities of all personnel, when responsibilities for GRB are assigned as an additional activity along with other work, it can be difficult to dedicate adequate time to the process of institutionalizing GRB practices and staff can struggle to have the authority to make meaningful change. The vertical

represented in decisionmaking can the budget process truly be responsive to everyone’s needs.

## Assessing and Developing the

### Example: Addressing Institutional Frameworks at MRRD

institutional levels are between the unit and the highest Gender Budgeting Units must allow them to affect the levelThe Ministry of Rural Rehabilitation and Development (MRRD) established a Gender Policy and Coordination Unit (GPCU) of authority, and the horizontal positioning in terms of workings of other departments, especially the Budgeting operational concerns must both be considered. Regarding within the Policy Unit of the Office of the Minister with the responsibility of developing a Gender Policy and the Strategic Unit and the Policy and Planning Units.

GRB, the horizontal positioning of the Gender Units and Implementation Plan for MRRD in 2011. While MRRD already had a Gender Unit at the Directorate level, this entity was established primarily to address the challenge that exists in terms of capacity at the Gender Unit. The aim however, will be to ensure that the Gender Unit at the Directorate level grows in capacity and staff and is able to take on the functions that the GPCU was providing at that time and is able to take on the functions that the GPCU provides at this time. This process was planned over three years of endorsement of the Gender Policy and the Strategic Implementation Plan. After three years, the GPCU functions would be taken over and merged with the Gender Unit functions, which would take the lead on gender mainstreaming at MRRD.

This provides a valuable example of how GRB can be streamlined in institutional planning and the tashkil of the ministry. MRRD recognized the need for investing further resources for promoting gender equality into their ministry, as well as how these further resources could enhance planning and policymaking of the ministry as a whole. Positioning the GPCU close to the Ministerial level communicates the importance of gender to the ministry, and gives the GPCU the authority and influence necessary to develop and promote meaningful policy changes as well as actionable plans for implementing them. Furthermore, positioning them close to the Gender Unit helps to ensure that the work done by the GPCU contributes to the long-term capacity of the ministry to consider gender in all of its work.

Source: “Strategic Implementation Plan, Gender Policy,” Islamic Republic of Afghanistan, Ministry of Rural Rehabilitation and Development, 2011, <http://mrrd.gov.af/Content/files/Strategic%20Implementation%20Plan,Gender%20Policy.pdf>.

positioning of the unit in terms of how many Lastly, even with adequate structures and systems in place, there must be gender equity within these structures and processes for effective GRB. Needs, experiences, and perceptions are gendered. As such, it is necessary to have both men and women represented in decision-making, planning, implementation, and evaluation at all levels. In Afghanistan, this requires plans that focus on the social, economic, and political empowerment of socially excluded women. Men and women must have equal wages for equal jobs and there must be no discrimination in the workplace. Anti-harassment and other gender-sensitive policies such as parental leave must be in place. Affirmative action measures, such as those committed throughout the ANDS and NPPs, must be made actionable and implemented to allow for the recruitment and representation of both men and women from all walks of life in Afghanistan to partake in decisionmaking processes. Only when the needs and perspectives of all citizens, men and women, are

## Gender Preparedness of Ministries

A key beginning point for assessing whether the infrastructure for GRB is in place is to assess the genderpreparedness of staff and systems. This can be at the ministry or departmental level. A gender audit of staff and systems can reveal areas that need to be addressed while also raising awareness on gender issues and GRB.<sup>58</sup> Margeta Ozonias has prepared a methodology for assessing and monitoring GRB capacity in public institutions called the Gender Responsive Budgeting Capacity Index. In this measurement, GRB capacity is defined as having a tangible and an intangible dimensions, which can each be measured using a number of different indicators.<sup>59</sup>

The tangible dimension refers to the minimum technical means required for sustainable GRB initiatives:



mechanisms, materials, procedures, indicators, etc. The variables of this dimension are:

1. Availability of materials and training courses on GRB: practical guides, books, GRB trainings.
2. Availability of specific data and indicators to enable GRB: e.g. gender-sensitive performance indicators (quantitative or qualitative indicators, expenditure related indicators, investment indicators, etc.)
3. Staff specialized in gender issues such as institutions' gender focal point or expert.
4. Existence of policies and norms on gender equality implemented within the institution: e.g. policies that support the application of GRB, BCs, etc.
5. Access to technical support: Planning and budgeting departments have access to technical support for understanding or applying GRB: it could be a phone number to reach a GRB expert, a gender focal point, or a dedicated department inside or outside the public institution (partner women's organizations, research institution specializing on gender issues or on GRB)
6. Measures and mechanisms to support women's presence and effective participation in planning and budgeting processes for instance quotas or training programs
7. Civil society-led accountability mechanisms

box or department for citizens to make suggestions about the allocation of public resources following their needs and interests.

The intangible dimension refers to qualitative variables that determine organizations' performance and culture. These include personal perceptions, attitudes and interests of the persons whose work is directly related to the planning and budgeting process within public institutions. The variables under the intangible dimensions are:

1. Knowledge about GRB
2. Opinion about GRB: Preference for GRB or traditional ways of budgeting
3. Opinion about the budgeting process: is it open and participatory, combined, closed?
4. Political will to implement GRB: There is real political commitment to implement GRB within public institutions.
5. Institutional culture (openness or resistance to change): this item relates to an institution's capacity to adapt to changes in budget making processes, this is ruled by the principle of flexibility, which is very common in the compendium of budget principles of several countries. It could happen that a determined municipality or institution has a culture averse to change
6. Incentive to implement GRB: the application of GRB is

## 2.3 GRB at the Subnational/Local Level

(mechanisms that allow civil society to play a budget monitoring role and voice concerns about allocation of public resources.

8. Civil governance mechanism (mechanism for citizen's participation in budget decision-making based on their needs and interests): it could be a

Even with GRB capacities and institutional structures in place at the central and sectoral level, GRB is meaningful only if the tools and resources for planning, implementing, and evaluating the budget are operational, accessible, and accountable at the local level.<sup>61</sup> Ultimately, budgets and their outcomes are experienced by citizens at the local level, therefore effective GRB is based on information communicated from the local to central level to ensure the responsiveness of the budget. This is most effective when mobilization of communities and subnational bodies is met

regarded as a priority in the short term, medium term, or long term.

7. Maneuvering margin (MM) or leeway: defined as the constraints binding the capacity or power to introduce changes in the budgeting process.<sup>60</sup>

with communications and outreach from central-level actors.

At the local and subnational level, departments have more immediate access to beneficiaries and more access for collecting critical data to inform GRB decision-making at the central level. The findings from pilot initiatives and projects and programs need to be communicated from the local and subnational level in order to affect change at the central and systematic level. Without government departments with

the capacity to capture and act on findings and without systems in place, there is a danger that the work on GRB will not be taken beyond the program stage. It is critical that departments at the subnational and local level have the capacity to implement GRB, and routinely collect data and information to inform the budget decision-making at the sectoral and central levels.

## Key Actors

### Provincial Line Departments

Provincial line departments are the representatives of the central ministries at the subnational level. Each line department is managed by a Director, who are appointed through the central ministries. These departments implement existing programs and new projects based on the budget provided from the central level. As the implementers on the ground with immediate access to beneficiaries and programs, provincial line departments have a key role to play in expending the budget in a gender-responsive manner and collecting and communicating critical information from the subnational to central level for applying GRB to budget planning, implementation, and evaluation.

### Mustofiat

At the provincial level, the Mustofiat is the provincial treasury office that represents the Ministry of Finance. The Mustofiat processes and records financial transactions within the province as part of the MoF central treasury system. As the body mandated with releasing and documenting payments to provincial line ministries, they are well positioned to track budget implementation and actual gender-disaggregated allocations and expenditures within sectors and programs.

### Provincial Departments of Women's Affairs

At the provincial level, the Ministry of Women's Affairs has Department of Women's Affairs (DoWA) in each province. The DoWA in each province is mandated to execute MOWA's policies and functions in its geographic area of coverage. These departments are responsible for facilitating and coordinating the implementation of NAPWA and for installing enabling mechanisms for its implementation at the local level, as well as other gender-related issues and

initiatives, including GRB. As such, DoWAs are well positioned to provide necessary guidance and support to other ministries at the subnational level, as well as monitor implementation of GRB.

### Provincial Development Councils (PDCs) and Provincial Administrative Assemblies (PAAs)

The PDCs coordinate provincial planning with sectoral ministries and are responsible for developing Provincial Development Plans (PDPs). The Provincial Administrative Assemblies (PAAs) serve as a coordinating entity between the directors of provincial line departments and the Provincial Governor and monitor the implementation of the PDPs. The Provincial Governor chairs both of these bodies. Generally, these bodies have a coordination role to ensure that there is coordination between strategies and programs at the subnational level, providing a vital entry point for GRB. As previously demonstrated, gender inequality rarely has only one face and requires coordinated efforts across sectors to address the underlying factors that reinforce gender inequalities through budget allocations, expenditures, and programs.

### Provincial and District Governors

Provincial Governors generally supervise the implementation of activities delegated to provincial line departments and are meant to ensure that the departments deliver services as mandated. They have the authority to implement programs through their offices when there is no mandated agency to do so. They are further meant to regularly consult with Provincial Council members and District Governors and coordinate among subnational actors.<sup>62</sup> District Governors supervise district-level sectoral departments. Similar to the PDCs and PAAs, Provincial and District Governors are in a position to look at the big picture of how the various sectors and programs together are reinforcing or reducing gender inequality, and to address issues at the local level as well as feed this critical information back to the central level to inform budget planning and evaluation.

## Representatives at the provincial level

There are a number of representatives at the provincial level, including Members of Parliament and Provincial Council Members. Provincial Council members are directly elected and are community representatives from all districts. They play a consultative role in the process of preparing provincial budgets and are meant to provide recommendations and approval of budgets prior to their submission to the central government. Fundamentally, elected officials are meant to be representatives of the people in government policy and decision-making. As such, they have an important role to play in GRB through communicating the gender-differentiated problems and needs of their constituents and putting them forth for consideration in their representative role.

## Municipalities

Municipal governments consist of mayors, municipal councils, and line ministry officials at the municipal level. Municipalities undertake municipal socio-economic development planning, implementing basic municipal infrastructure and social services, and generating revenue. They are responsible for assuming executive authority of the municipal administration, ensuring that basic services are delivered and service delivery plans successfully implemented, ensuring that all municipal officials and organizational units discharge their duties, formulating policy guidelines and executive orders to ensure that the municipality executes its functions, appointment of municipal administration employees, coordination with central government and ensuring participation of and consultation with the municipal population.<sup>63</sup> The municipality is the most local-level manifestation of government service delivery, and as such they determine whether the actual on-the-ground implementation of the budget is gender-responsive or not. GRB initiatives must focus on developing capacities and awareness at the municipal level to ensure that the entire process, from central-level planning to local-level implementation, is responsive to gendered needs.

## Representatives at the local level

There are also a variety of representatives at the local level. These could include Community Development Council (CDC) members at the community level, or members of the District Development Assembly (DDA) or District Coordination Council (DCC) at the district level. These representative bodies at the community and district level are designed to be locally elected and are tasked with meeting local needs and delivering services within their community. They are meant as an entry point for communities to have a say in development planning and the delivery of services as they affect their own community. In the same sense as provincial-level representatives, these officials

are meant to be representatives of the people and to advocate for and address their needs on both a practical and strategic level. These community-level bodies are especially well placed to develop projects and programs at the community level that are responsive to gendered needs and to communicate the gender-differentiated problems and needs of their constituents and communicate them to higher-level and central bodies.

## Civil Society and Local NGOs

Civil society consists of all non-government bodies and organizations that collectively represent the interests and will of citizens. It refers to NGOs, but also to community leaders, religious leaders, student groups, labor unions, and any other collective group of citizens who come together based on a common interest or goal. Civil society does not only refer to big NGOs or actors based in Kabul, but also to local NGOs and community groups. At the local level, these groups are in the best position to collectively work to collect information on the needs and experiences of citizens as well as communicate those to decision-makers that can incorporate them into the budget process. Strengthening civil society and NGOs at the grassroots level can further elevate the accountability and responsibility of policymakers responsible for GRB.

## Community leaders

In Afghanistan, community leaders such as elders, shura members, and religious leaders play an important role at the community level. They also provide a valuable

opportunity for coordination and communication of needs between the government and communities. Community leaders not only have responsibilities for addressing community needs, but they live within the community and among its residents and as such are uniquely aware of the specific gender-differentiated needs and impacts of projects and programs. With this knowledge and experience, community leaders inform GRB planning and practices and can serve as key points of contact for the government in assessing community needs and monitoring and evaluating government projects and programs.

## Citizens

Ultimately, citizens are the most important actors in GRB. The goal of GRB is to allocate budgets that are more responsive to citizens' experiences and needs. Therefore, citizens should be involved in the budget planning, implementation, and evaluation process through various mechanisms such as consultation, budget hearings, needs assessments, and submitting information and requests to the government. Furthermore, the government should focus on citizens in assessing the effectiveness, efficiency, and impact of its policies and programs through a gender-sensitive lens.

## GRB and Provincial Budgeting

Although the Afghan Constitution provides a framework for a unitary and highly centralized public sector, the Constitution also recognizes the importance of subnational governance. Among other provisions, Article 2 of Chapter 8 of the Constitution mandates that "the government...shall delegate certain authorities to [provincial] administration units for the purpose of expediting and promoting economic, social, and cultural affairs, and increasing the participation of people in the development of the nation."<sup>64</sup>

Generally, budget requests have been prepared by central line ministries and submitted to the MoF, often without even consulting provincial line departments. Budget appropriations have been made according to ministry, object code and project, but not taking into account the provincial breakdown of the budget. This lack of subnational involvement in the budget process led to low budget execution rates and service delivery issues at the provincial and local levels.

The GIRoA introduced two reforms to attempt to address these issues: (1) the aforementioned results-based program budgeting reform; (2) provincial budgeting reform to address local challenges. The purpose of the provincial budgeting reform was to enable provincial authorities to plan, formulate, execute, monitor and improve budgeting processes in their area of jurisdiction and ensure the fair distribution of resources amongst provinces.

At present, each province has a Provincial Strategic Plan (PSP) and develops annual Provincial Development Plans (PDPs). The PSPs provide five-year development plans for the province, whereas the PDPs provide annual one-year development plans for the province. These provincial-level initiatives are a critical step for implementing GRB. PSPs and PDPs should reflect gender-differentiated needs and guide development funding decisions at the central level to address gender inequality at the provincial level.

The success of provincial budgeting reform is critical to the institutionalization of effective GRB in Afghanistan. Without clear communication channels and opportunities for the sharing of knowledge, input, and data from the local to the central level, it will be impossible to plan, implement, and evaluate budgets with a focus on the actual gender-differentiated needs of citizens as they experience the budget at the local level.

## Bottom-Up Planning and Gender-Sensitive Needs Assessments and Evaluation

Ultimately, the budget should be based on the needs of citizens. This requires bottom-up planning and assessments of needs at the local level, as well as local-level evaluations of how budgets and programs address those needs. As will be discussed in the next chapter on Tools for GRB, there are many approaches to assessing needs. However, a common thread is that the quality of the assessments depends on whether they provide data on gender-specific needs and disaggregate data according to key demographic features such as gender, age, ethnicity, geographic location, and socioeconomic status. The quality also depends on paying close attention to and mitigating biases that can distort results.

Gender-related biases should be addressed through the following measures:

- ▶ Ensuring an adequate scope of the content of assessments by including questions that cover all aspects of a crisis, and gather information to identify groups at risks within the affected population
- ▶ Ensuring inclusivity of all parts of the community by collecting data from individuals representing all groups of a community (e.g. ensuring participation of female and male representatives of Bedouin communities, refugee population, farmers, herders, community leaders...etc.)
- ▶ Carrying out systematic dialogue with women, men, boys and girls to ensure that their needs are covered
- ▶ Forming gender-balanced assessment teams that can capture every group's perspective and access all vulnerable groups
- ▶ Ensuring that assessors' have the awareness, capacity and resources to guarantee quality gender responsive data collection (including through sensitization training and having female assessors' on the teams, and guidelines that ensure visibility of sex and age disaggregated data and issues).
- ▶ Identifying secondary data sources that facilitate a well informed gender analysis of population gender relations and dynamics
- ▶ Collecting, storing and reporting on data in a disaggregated form (by sex, age and diversity)
- ▶ Organizing focus groups discussions, and community level meetings with specific population groups (e.g. women, youth, elderly, female IDPs, etc.) to address data and analysis gaps <sup>65</sup>

## Mobilizing Communities for GRB

Ultimately, GRB processes and practices should involve and mobilize communities. Not only should the GIRoA actively assess and evaluate the needs and impacts of programs at the community level, but also communities should be empowered and actively involved in communicating their needs to government officials and key actors involved in the budget process.

## Gender Equality at the Local Level

At a fundamental level, there are opportunities to ensure that both men and women play an equal role in local structures that shape decisions, roles, and structures that inform planning and budgeting. In order to ensure that the needs of both men and women are represented, both men and women must be meaningfully represented in community leadership through shuras and community structures, and in representative and government bodies at the community, municipal, district, and provincial levels. Furthermore, women must be involved in ALL aspects of decision-making on all issues, not only those that are seen to directly affect women. Their involvement must be participation, not merely presence.

There are multiple ways to ensure the participation of both men and women in decision-making and representative bodies at all levels. These could include quota systems for elected bodies, affirmative action measures and quotas for government bodies, or establishing special funding schemes to promote women's participation. Awareness raising and training of men and women at the local level can empower them to voice their needs, claim their rights and engage meaningfully in planning and budgeting processes.<sup>66</sup>

## Community-Based Monitoring Systems

Community-Based Monitoring Systems (CBMS) are a cost-effective, efficient means of mobilizing communities not only in the interest of promoting GRB, but also for improving transparency and accountability in governance at all levels. CBMS addresses the need for accurate and disaggregated information by developing a low-cost system for collecting data at the local level. Both CBMS and GRB aim to direct government resources according to needs and promote evidence-based policy making.<sup>67</sup>

CBMS has been implemented in countries around the world, and is typically implemented at the lowest administrative level, such as the municipality or community. CBMS collects data through household and community questionnaires and are collected locally by trained enumerators for use by local, subnational, and national decision-makers. CBMS that incorporates GRB through collecting sex-disaggregated data



and ensuring gender-sensitivity and relevance of data collection tools can serve as a valuable tool for the government to monitor progress and needs at the community level, evaluate projects and programs, involve citizens in government planning and decision-making, and foster GRB at all levels.

## Community-Based Development Planning

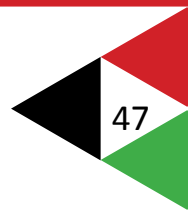
While the budget process in Afghanistan is still highly centralized at present, communities often play a large role in development planning. For example, from 2003 to 2013, the National Solidarity Programme (NSP) established 32,000 CDCs in 361 districts and financed nearly 65,000 development projects. The program distributes small block grants to fund village-level projects that are selected, designed, and managed by the CDC.

Aside from the NSP, community leaders are often consulted or asked to advise on issues in their community. For example, local government officials such as District Governors sometimes convene a shura to advise them on local issues or pass down directives.<sup>68</sup> This in-road for actors at the community level regarding development and local issues is a potential starting point for raising awareness and mobilizing communities for GRB through incorporating the principles and practices of GRB into their development decisionmaking and providing a channel to being communicating and addressing gendered needs in projects that affect citizens at the most immediate level.





# 3. tools of grb



With an understanding of GRB, who should be involved, and the needs and opportunities at each level, this chapter provides practical tools for putting GRB into action. It begins with the five-step approach to GRB, then presents nine

different tools that can be used in the day-to-day work of budget planning, implementation, and evaluation. **3.1**

## The Five-Step Approach to GRB

The five-step approach to GRB includes the following steps:

1. Analyzing the situations of women, men, girls and boys in a particular sector
2. Assessing the gender-responsiveness of sector policies
3. Assessing budget allocations
4. Monitoring spending and service delivery
5. Assessing outcomes

The next section will address the specific tools that should be used for GRB, but this section will outline each of these five steps as a general framework for approaching GRB and incorporating it into Afghanistan's budget process.

### Step 1: Analyzing the Situations of Women, Men, Girls and Boys

In order to incorporate gender considerations into the budget, it is first necessary to understand the situation of men, women, girls and boys in that particular area. While not all men are the same, and not all women are the same, it is key to have this general understanding before attempting to mainstream considerations regarding each group into the budget.

This step should not only look at each gender as a whole, but should also consider different factors where they may be different, such as age, language, ethnicity, socioeconomic status, geography, and disability.

Analysis of the current situation can be done a number of ways. It could include looking at gender-disaggregated statistical data, national development plans, government policy documents, official government statistics, or independent research from non-governmental organizations. It could include interviews with men and women or household surveys. It could include looking at stories and information from news agencies, research institutions, women's organizations and other civil society organizations.

#### **Example: Literacy**

For example, when considering literacy courses, in Afghanistan the literacy rate of adult females is 17%, whereas the literacy rate of adult males is 45%. Clearly, even though both men and women have a need for literacy courses, the needs of men and women are different regarding literacy, considering there are many more adult women who are illiterate.

When considering planning for literacy courses, the needs of illiterate women living in urban and well-connected areas of Kabul city may be different from the needs of illiterate women living in the Wakhan Corridor of Badakhshan province,

who may have to travel further for courses, a lower population, and fewer teachers. However, even within Kabul city, the needs of illiterate women may be very different according to what part of the city they live in, the language they speak, and their mobility within their community. In order to ensure that the different needs of all of these groups are addressed, it is key to first understand their current situation. This fundamental understanding of the different situations, experiences, and needs of different genders and groups within those genders is a critical first step to GRB.

## Step 2: Assessing the Gender-Responsiveness of Sector Policies

The second step is to look at whether the government policies or programs in a particular sector are likely to affect the gender inequalities that were found in the first step, either positively or negatively. It is important to look at all policies in this step, not only specific gender-related policies.

### Example: Literacy

For example, when addressing literacy needs, the NPP Education for All from the Ministry of Education outlines a number of needs, policies and strategies regarding education. However, literacy is only found twice times in the policy, one time which mentions radio and TV education programs for literacy, and the other discussing coordination with Technical and Vocational and Literacy teacher education. Neither time does it expand on any strategy to address gender inequality or the different situation of men and women. Though the NPP for Sustainable Decent Work Through Skills Development and Employment addresses literacy and skills training to deliver occupational skills literacy to informal training participants and offering the same course at Occupational Learning Centers and TVET schools, it does not mention any strategies for addressing gender inequality in literacy.

Looking at these sector policies, it seems clear that the strategies will not positively address gender inequality. However, it is important to look at other sector policies as well, such as the commitments that were made in the ANDS, or the Afghanistan Millennium Development Goals, which also discuss gender inequality in literacy. It is important to review existing policies and programs in GRB, to avoid duplicating existing work and to ensure that efforts contribute to existing work and commitments on behalf of the government.

## Step 3: Assessing Budget Allocations

Once the current situation and gender responsive policies have been identified, the third step is to assess whether the budget allocations are adequate to implement the policies found in the second step. On the other hand, if the policies are found to be gender-insensitive or could worsen gender inequality, assessing the budget can serve to identify how funds are being misallocated in terms of gender equality.

Chapter 3 on the Tools for GRB will provide a number of tools for assessing budget allocations.

#### **Example: Literacy**

Though the next session will show specifically how to assess the budget, for example, if Steps 1 and 2 identified that women have lower literacy rates than men, and women in remote areas have lower literacy rates than women in urban areas, Step 3 should assess how much funding is allocated for literacy training courses for men and women, and in urban and rural areas, to assess whether the funding levels match the level of need for each group.

Hypothetically, if there were more funding for literacy courses in urban areas, and equal funding for men's and women's literacy courses, this would be a misallocation of funding that does not address the needs of rural women, and would reflect gender-insensitive policies towards adult literacy. In this case, funding levels should be adjusted to match the needs and policies identified in Steps 1 and 2. In implementing GRB, this step is key to translate what was learned in steps one and two into actual means of changing the situation and promoting gender equality through the national budget.

## **Step 4: Monitoring Spending and Service Delivery**

Monitoring is a process to assess whether a program or policy is being implemented as planned, made progress, and encountered any problems or challenges. Monitoring ensures that activities are implemented according to schedule and within the allocated budget, and that the impacts correspond to the overall goals and objectives. This step of GRB monitors the implementation of the budget to see whether the allocated money has been spent and who benefited from it.

Monitoring should be done continuously throughout the project or program. Continuous monitoring ensures that if there are any problems or issues, they are identified quickly and can be addressed. We will explore gender sensitive monitoring more in the module on Developing Gender-Sensitive Indicators.

#### **Example: Literacy**

Using the previous example, once funding had been allocated for literacy courses, the program should be continuously monitored to assess whether the courses are actually being provided, and who is attending and benefiting from those courses. For example, tracking the number and location of courses, as well as enrollment records to determine how the program is benefiting men versus women, rural versus urban residents, and different aged adults could help to assess whether the program is making progress towards meeting the needs and policies identified in Steps 1 and 2.

Simply allocating budgets is not enough to ensure effective GRB. Monitoring the way these budgets are actually implemented and the effect of that on men and women is necessary to ensure that not only the planning, but also allocation and expenditure of budgets is supporting improvement towards gender equality.

## **Step 5: Assessing Outcomes**

The final step is to assess the outcomes to find out whether the budget and associated program have had an effect on improving the situation described in step one. As opposed to monitoring, assessing outcomes looks at the changes that have occurred according to initial plans.

**Example: Literacy**

Once the budget for literacy courses has been expended, assessing gender outcomes would entail looking not only at the number of men and women who attended courses, but also at the improvement in literacy rates. It would involve assessing whether the literacy rates of men and women had improved, and whether there was an improvement in the equity of literacy rates between men and women. It should also look at other factors such as geography, age, ethnicity, etc. to assess whether the budget allocation and implementation of the program addressed the needs of all groups and addressed the overall situation found in Step 1, and whether the program helped to reach the goals and objectives of the gender-sensitive policies found in Step 2.

This last step is key to assessing whether GRB efforts have been successful, and whether any changes are needed moving forward. In addition to monitoring, evaluating the outcome allows us to see whether the situation of men and women has actually improved, and provides valuable information for future planning.

## 3.2 Choosing the Right Tool

With an understanding of the overall guiding framework for approaching GRB, this section provides nine practical tools that can be applied by various actors at various levels throughout the budget process. However, this does not mean that in order to do GRB you must use all of these tools. Rather, some tools are more or less useful at different levels, and more or less useful at different points in the budget process. Some are more relevant for financial

policy-makers such as the Ministry of Finance, where others may be more useful for sectoral ministries involved in service delivery, and others more useful for planning large-scale programs, and yet others for smaller-scale projects. While this section can be read in its entirety, it can also be consulted in sections depending on the needs of the practitioner.

Tool	Key Purpose:	Most useful for budget:	Most useful for:	Key Needs:
<b>Tool 1: Gender Sensitive Policy Appraisal</b> Page	To determine how programs and measures impact or could potentially impact different genders or gender relations	<ul style="list-style-type: none"> <li>▶ Planning</li> <li>▶ Approval</li> <li>▶ Evaluation</li> </ul>	<ul style="list-style-type: none"> <li>▶ Policy- and decision-makers</li> <li>▶ Sectoral ministries</li> </ul>	<ul style="list-style-type: none"> <li>▶ Understanding of the situation of men, women, boys, and girls</li> <li>▶ Program/policy information</li> <li>▶ Basic demographic data on beneficiaries</li> </ul>
<b>Tool 2: Gender-Disaggregated Beneficiary Assessment</b> Page	To look at how public spending addresses the different needs and priorities of women from the perspective of beneficiaries	<ul style="list-style-type: none"> <li>▶ Planning</li> <li>▶ Evaluation</li> </ul>	<ul style="list-style-type: none"> <li>▶ Budget planners</li> <li>▶ Sectoral ministries</li> <li>▶ Subnational actors</li> <li>▶ Ministry of Finance</li> </ul>	<ul style="list-style-type: none"> <li>▶ Understanding of the situation of men, women, boys, and girls</li> <li>▶ Program/policy information</li> <li>▶ Basic demographic data on beneficiaries</li> <li>▶ Resources to consult beneficiaries</li> <li>▶ Reliable budgetary data on the project/program</li> </ul>
<b>Tool 3: Gender Budget Statement</b> Page	To assess whether and how the government is using its budget to advance gender equality	<ul style="list-style-type: none"> <li>▶ Planning</li> <li>▶ Approval</li> <li>▶ Implementation</li> <li>▶ Evaluation</li> </ul>	<ul style="list-style-type: none"> <li>▶ Budget planners</li> <li>▶ Sectoral ministries</li> <li>▶ Ministry of Finance</li> <li>▶ Actors who assess/approve the budget</li> <li>▶ Civil society</li> </ul>	<ul style="list-style-type: none"> <li>▶ Coordination from MoF</li> <li>▶ Support/advice from MoWA</li> <li>▶ Understanding of the situation of men, women, boys, and girls</li> <li>▶ Program/policy information</li> <li>▶ Basic demographic data on beneficiaries</li> </ul>
<b>Tool 4: Gender-Sensitive Medium-Term Economic Policy Framework</b> Page	To incorporate gender into economic models and medium-term frameworks with the aim of affecting future budgets	<ul style="list-style-type: none"> <li>▶ Planning</li> </ul>	<ul style="list-style-type: none"> <li>▶ Ministry of Finance</li> </ul>	<ul style="list-style-type: none"> <li>▶ Coordination from MoF</li> <li>▶ Support/advice from MoWA</li> <li>▶ Understanding of the situation of men, women, boys, and girls</li> <li>▶ Information/data on unpaid work</li> <li>▶ Basic economic data such as growth rates, budget deficits, inflation, and employment</li> <li>▶ Basic demographic data on beneficiaries</li> </ul>



The following table is meant as a brief guide to help practitioners select the right tool based on what you hope to achieve, the stage of the budget process you are in, which type of actor you are, and the resources you have available. It is not exhaustive, as these tools have various purposes and can be of use to anyone in any stage of the budget

process. Rather, it is meant to outline how the tools are most commonly used for maximum effectiveness. The table includes the page number for each tool. Each section includes a summary of what the tool is, how to do it, a checklist to prepare, and one example.

<p><b>Tool 5: Gender Equality Costing Exercises</b></p> <p>Page</p>	<p>To assess what resources and financial and non-financial inputs must be invested in order to implement a public policy aimed at achieving gender equality</p>	<ul style="list-style-type: none"> <li>▶ Planning</li> </ul>	<ul style="list-style-type: none"> <li>▶ Ministry of Finance</li> <li>▶ Sectoral ministries</li> <li>▶ Subnational actors</li> </ul>	<ul style="list-style-type: none"> <li>▶ Understanding of the situation of men, women, boys, and girls</li> <li>▶ Program/policy information</li> <li>▶ Basic demographic data on beneficiaries</li> <li>▶ Resources to consult beneficiaries</li> </ul>
<p><b>Tool 6: GenderDisaggregated Public Expenditure Benefit Incidence Analysis</b></p> <p>Page</p>	<p>To assess how the benefits of public expenditures are distributed across groups in the population and determine the gendered impacts of public finance</p>	<ul style="list-style-type: none"> <li>▶ Planning</li> <li>▶ Implementation</li> <li>▶ Evaluation</li> </ul>	<ul style="list-style-type: none"> <li>▶ Ministry of Finance</li> <li>▶ Sectoral ministries</li> <li>▶ Subnational actors</li> </ul>	<ul style="list-style-type: none"> <li>▶ Program/policy information</li> <li>▶ Basic demographic data on beneficiaries</li> <li>▶ Reliable budgetary data on the project/program</li> </ul>
<p><b>Tool 7: GenderSensitive Public Expenditure Tracking Survey</b></p> <p>Page</p>	<p>To track the flow of resources and assess whether the funds that are allocated for a specific purpose reach the intended recipients</p>	<ul style="list-style-type: none"> <li>▶ Implementation</li> <li>▶ Evaluation</li> </ul>	<ul style="list-style-type: none"> <li>▶ Ministry of Finance</li> <li>▶ Sectoral ministries</li> <li>▶ Subnational actors</li> </ul>	<ul style="list-style-type: none"> <li>▶ Program/policy information</li> <li>▶ Basic demographic data on beneficiaries</li> <li>▶ Resources to consult beneficiaries</li> <li>▶ Reliable budgetary data on the project/program</li> </ul>

<b>Tool 8: Gender-Disaggregated Public Revenue Incidence Analysis</b>  Page	To assess the genderdifferentiated burden of various revenue collection measures	▶ Planning	▶ Ministry of Finance ▶ Sectoral ministries (regarding user fees)	▶ Sex-disaggregated data on income and expenditure patterns OR resources to collect data ▶ Revenue collection policies and strategies ▶ Basic economic data such as tax rates, customs, and user fees ▶ Basic demographic data on revenue collection
<b>Tool 9: GenderDisaggregated Analysis of the Budget on Time Use</b>  Page	To assess the link between budget allocations and their effect on how household members different genders spend their time	▶ Planning ▶ Implementation ▶ Evaluation	▶ Ministry of Finance ▶ Sectoral ministries ▶ Subnational actors	▶ Sex-disaggregated data on time use OR resources to conduct a time use study ▶ Understanding of the situation of men, women, boys, and girls ▶ Program/policy information ▶ Basic demographic data on beneficiaries

## Tool 1: Gender-Sensitive Policy Appraisal

### What is it?

A gender-sensitive policy appraisal examines programs and measures, and the resources allocated for these in the various sectors, to determine to what extent they are impacting or could potentially impact on the two sexes and on gender relations. A gender-sensitive policy appraisal is used to evaluate the policies that underline budget appropriations to identify their likely impact on women and men. It questions the assumption that budgetary policies are “gender neutral” in their effects and asks instead: “In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequalities?”<sup>69</sup>

### How do we do it?

A gender-sensitive policy appraisal roughly follows similar steps to the Five-Step GRB Approach:

1. Examine the position of women and men, boys and girls in each area of economic and social life addressed by the budget, taking into account age, ethnic group, location, wealth and other existing sub-groups.
2. Examine to what extent the policies of a certain sector addresses the gender issues and gaps described in the first step. This step should include an assessment of the relevant legislation, policies, and programs.
  - It includes an analysis of both the written policy as well as the implicit policy reflected in government activities.
  - It should examine the extent to which the above meet the socio-economic and other rights of women.
3. Examine whether resources are being allocated in ways that are likely to reduce inequalities.
4. Assess short-term outputs of expenditures, in order to evaluate how resources are actually spent, and policies and program implemented

## 5. Assess long-term outcomes or impacts expenditures might have

### **Example: University Staff in Afghanistan**

It has been recognized that Afghanistan lacks qualified staff to be employed in universities and the number of students is in general low (2,8% of college age populations as of 2008). As of 2008, the number of female staff employed in universities and the number of female students was considerably lower than male (14,8% and 18%, respectively). According to the NPP on Expanding Opportunities for Higher Education (2011), a policy promoted higher education through providing scholarships to students for studying abroad. However, it must be ascertained whether or not girls and young women are able to avail the scholarship as frequently as young men. If this is not the case, affirmative action must be taken, i.e. special promotion measures conducted, in order to raise the percentage of female students and female staff members (e.g. establish counseling centers for women, etc.). Otherwise, the policy decision would result in a worsening of existing gender disparities and this would be reflected in the labor market in the long term.

Appraising existing policies is a key component of the five-step approach to GRB, aligned with Step Two, assessing the gender-responsiveness of programs and policies. Based on a solid understanding of the different situations of men and women in university employment and enrollment, the analysis of the NPP policy shows that while policy commitments have been made, further programming may be needed to ensure that these commitments translate into actual programming for men and women that supports gender equality.

### Undertaking a Gender-Sensitive Policy Appraisal: Checklist

When preparing to undertake a gender-sensitive policy appraisal, this checklist can be used to ensure that the proper financial and human resources, capacities, and data are in place before beginning. However, just because you cannot check every box does not mean you shouldn't proceed. Rather, it highlights the points that must be addressed in order to move forward successfully before you begin.

- Staff with knowledge of the ministry, sector, program, policies and strategies available and qualified to carry out the policy appraisal
- Background information and understanding of the situation of men, women, boys, and girls, including sexdisaggregated data where available
- Basic demographic data on beneficiaries (age, gender, geographic location, ethnicity, etc.)
- Policies and program documents, including monitoring data where available
- Basic information on the project, program, or policy and its inputs, planned outcomes, and short- and long-term objectives
- Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities

# Tool 2: Gender-Disaggregated Beneficiary Assessment

## What is it?

A Beneficiary Assessment (BA)<sup>70</sup> is a qualitative tool used to improve the impact of development operations by gaining the views of beneficiaries regarding planned or ongoing programs or projects.<sup>71</sup> A gender-disaggregated beneficiary assessment looks at how public investments in infrastructure and public services address the different needs and priorities of men and women.

BA is undertaken by collecting and analyzing the opinions of men and women on how current forms of public service delivery meet their needs and how far current patterns of public expenditure accord with their priorities. The BA approach primarily relies on conversational interviews, focus group discussions, direct observation, and participant observation. Data are then analyzed and findings are integrated into project activities. Knowledge on research methods and data gathering are therefore required for undertaking BA. It has to be stressed that BA does not replace surveys or other types of qualitative studies but it complements them by providing information that is especially important for managers and policy makers.

## How do we do it?

The BA approach relies primarily on three data collection techniques: (1) conversational interviews, (2) focus group discussions, and (3) direct observation and participant observation.

### **Conversational Interviews and Focus Group Discussions (FGDs)**

Conversational interviews are the foundation of the BA approach, where participants discuss their feelings, thoughts, and beliefs about an issue. The conversational interviews are structured around a number of themes or topics that are directly related to planned or ongoing projects or programs targeting the community being interviewed. The one-on-one interviews allow for freer expression of issues or concerns that could be suppressed or distorted if other people are present. This is a particularly important issue to consider when interviewing women or socially disadvantaged groups.

FGDs are used to interview target beneficiaries in groups. These interviews are useful in interviewing people from the same community, or those involved in the same livelihood activities. Using an FGD facilitates collecting data from a larger group of beneficiaries at once.

To conduct a conversational interview or FGD, first it is necessary to identify participants. Men are relatively easy to recruit where women represent a bigger challenge, especially in rural or conservative areas. These could be accessed through elders. It is necessary to conduct interviews with gender sensitivity. Men and women should be interviewed separately, and in environments that will be comfortable for them to express their views. For example, a woman may be more comfortable being interviewed in her home instead of a public space.

Second, it is necessary to develop the interview tools, which could include questionnaires, topic guides, or participatory activities in advance. First it should be established which groups of people should be interviewed and what is the purpose of such selection (for example interviewing young girls in order to better capture their needs). Afterwards the topics to be addressed serve as a basis for developing the questionnaires, which should be short, concise, and clear for the participants. Focus groups could include participatory techniques of data gathering like drawing of diagrams, maps, or any other technique that participants feel would best communicate their ideas. If these will be adopted, materials like pencils, flipchart and paper should be brought along.

Third, it is very important to select and train the facilitators. Despite interviewing being similar to a conversation, in

many aspects it requires knowledge on interviewing techniques and behaving in a professional and neutral manner. These should be given guidelines on how to conduct the interviews where giving them only questionnaires is often not enough. The risks with untrained facilitators are missing and poor answers, which result in a waste of resources and lack of data and consequently poor reports. The training should also focus on how the interviewers will document the interviews. It is important to have some sort of audio or recorded record of the interview in order for it to be useful.

Fourth, interviews and focus groups should be arranged in advance or at least the timing when people are available should be known (in rural areas, during the harvest season men will be difficult to find for example). It is recommended to record the interviews, but only after asking the participant/s and only if permission is granted. Assuring the participants that their names will not be revealed to anyone and nobody will have access to the information provided during the discussions is also important, especially for building trust. If permission is not given then detailed notes should be taken on every answer from every participant, ideally with the help of a note-taker.

Lastly, a thorough analysis should be conducted on the obtained data. Various techniques exist from using colored pencils to highlight and sort the data to more sophisticated techniques like analysis software (both quantitative and qualitative) The report should follow a pre-defined structure that is freely available on the web. Most importantly, the information should be presented clearly and succinctly.

## **Direct Observation and Participant Observation**

Direct observation involves counting, noting traits and patterns, and observing notable elements of a situation. The participation observation method involves the continuous residence of a researcher within the community of beneficiaries. This could be a community leader, government official, or a research embedded in the community.

There are different degrees of observation. Direct observation could entail a short visit to target beneficiary communities to observe the exact number of users, facilities, etc. For example, a government official could visit a number of communities to count how many male and female doctors are present in local clinics or the number of types of drugs available at a pharmacy. This could be done in one visit to the community.

Participant observation is a longer-term observation technique. It requires an outsider to reside within the target beneficiary community long enough to gain the support and trust of the community and become involved in their everyday activities. A participant observer should be involved in everyday activities so they can gain a representative understanding of their living conditions and use of services and public resources. The emphasis in participant observation is not only to count or quantify items or resources, but to gain an understanding of how beneficiaries engage with public resources or services, and how different groups have different access or usage patterns. Often, case studies of 5-10 households are used in collecting information. These households are visited a number of times during the researcher's stay in the community.

### **Example: Participant Observation in Ethiopia**

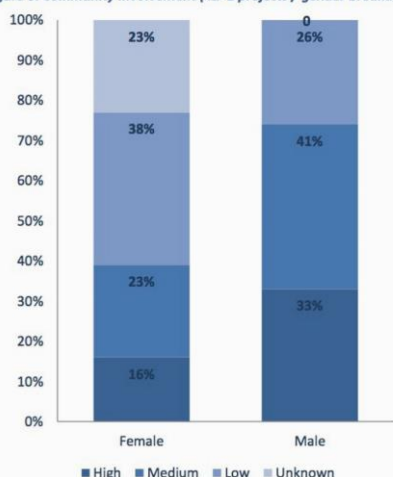
Participant observers in the beneficiary assessment done in one major region of Ethiopia observed that pregnant women in this area almost never visited health centers. In-depth discussions held with men and women in the communities where they lived revealed that the major reason for this low visitation rate lay in the cultural belief that it was considered weak and improper for women to admit to any pain or discomfort. This information, which was new to the public health officials in Addis Ababa, was considered useful to help orient health education among the rural communities of this region of Ethiopia.

This is an example of how beneficiary assessments can contribute to GRB. By assessing the situation of women, public health officials were able to gather valuable information to help them assess existing policies and programs and revise budget allocations accordingly to address the needs of women. For example, investing in public awareness programs or health center resources could help to change existing norms and allow women access to health centers.

## Example: Beneficiary Assessment of the National Area-Based Development Programme (NABDP) of the Ministry of Rural Rehabilitation and Development in Afghanistan

**Community Involvement:** Based on the assessment of the 42+2 sites, there are two main findings to bear in mind about community involvement: 1) beneficiary communities tend to complain about the lack of dialogue and understanding of the NABDP projects (especially in the initial stage of a project), and male respondents considered that they had been "highly" involved in the project in only 33% of the 44 assessed sites; 2) moreover, there is a clear distinction between male and female involvements, as female respondents either were "poorly" in 38% of the surveyed sites, or their status was ranked as "unknown" in 23% of the surveyed sites (by contrast, male were poorly involved in "only" 26% of the surveyed sites). It should be noted that those figures strongly contrast with the overall "quality" of the NABDP realisations.

Figure 6: Community Involvement (42+2 projects / gender breakdown)



### Background and Rationale:

The report was commissioned by the UNDP Evaluation Office. Field teams gathered key observations from male and female beneficiaries from 43 sites throughout Afghanistan in 10 provinces. The assessment was designed to assess the NABDP program in terms of relevance, usefulness and service delivery quality at representative sites. The BA was conducted from July to August 2012 and included extensive desk research and key informant interviews.

As one example of gender-disaggregated BA, the BA looked at differences in community involvement in NABDP projects between men and women. This BA showed that NABDP was not equally involving men and women, and may be missing out on the perspectives and needs of half of their intended beneficiaries. This information provides critical evidence for planners to reassess approaches and budgetary allocations in a way that could support more meaningful inclusion of women.

Source: "NABDP Beneficiary Assessment: Fieldwork Synthesis," Samuel Hall Consulting, 2013, [http://samuelhall.org/REPORTS/National%20Area%20Based%20Development%20Programme%20\(NABDP\)%20Assessment.pdf](http://samuelhall.org/REPORTS/National%20Area%20Based%20Development%20Programme%20(NABDP)%20Assessment.pdf).

### Undertaking a Gender-Disaggregated Beneficiary Assessment: Checklist

When preparing to undertake a gender-disaggregated beneficiary assessment, this checklist can be used to ensure that the proper financial and human resources, capacities, and data are in place before beginning. However, just because you cannot check every box does not mean you shouldn't proceed. Rather, it highlights the points that must be addressed in order to move forward successfully before you begin.

- Staff with knowledge of the ministry, sector, program, policies and strategies available and qualified to manage the beneficiary assessment
- Staff with quantitative and qualitative research capacities to develop methodology, interview and observation tools and provide analysis of findings
- Qualified and trained male and female facilitators or observers and associated costs such as salaries, accommodation, stationery, and transportation



- Background information and understanding of the situation of men, women, boys, and girls, including sexdisaggregated data where available
- Basic demographic data on beneficiaries (age, gender, geographic location, ethnicity, etc.)
- Basic information on the project, program, or policy and its inputs, planned outcomes, and short- and long-term objectives
- Policies and program documents, including monitoring data where available
- Basic information on the planned benefits that each individual receives (school enrollment, health clinic visits, etc.)
- Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities

## Tool 3: Gender Budget Statement

### What is it?

A gender-sensitive budget statement is a government report of an accountability process regarding its commitment to gender equality. The gender-sensitive budget statement is an accountability tool to inform parliament and civil society how government is using its budget to advance gender equality. It shows how and whether government programs and the budget address gender inequality.

A gender-sensitive budget statement can only be elaborated by the Ministry of Finance with the support and coordination of all ministries. The MoF in Afghanistan has not yet produced a gender aware budget statement.

### How do we do it?

Debbie Budlender and Rhonda Sharp propose the following steps to develop a gender sensitive budget statement:

1. Identification of expenditures according to whether they are (1) specifically targeted to women or men, girls and boys in the community or (2) 'equal employment opportunity' expenditures by government on their employees which are designed to change the gender and skills profile of the public sector workforce or (3) general or mainstream budget expenditure that make goods and services available to the community ('outputs') and need to be assessed for their gender impact ('outcomes').
  2. Use the tools of gender disaggregated expenditure analysis to assess the gender impacts of these different categories of expenditures.
  3. Develop a budget statement using this analysis that includes:
    - the aims and objectives of the budget program/activity
    - the resources allocated (actual for the previous year and planned for the current year) - the gender issues
    - the gender impacts including measures and indicators of outputs and outcomes
- changes planned in the coming year in the light of the assessed impacts and performance indicators.<sup>72</sup>

gender-specific programs or gender-specific beneficiaries. Statements that only assess what percentage of funding goes to women are not looking at the quality of the outcomes resulting from the money spent or planning or assessing whether or how programs are reducing or reinforcing gender quality. A good gender budget statement

It is important to note that a good gender budget statement does not only look at how much money is allocated to

includes a situation analysis, sex-disaggregated data, and looks at both allocations AND rationale for how those allocations will support gender equality.

The government should take the following steps to produce gender budget statements:

**Step 1:** MoF and MoWA, budget office staff & senior officials in Ministries and Departments agree on headings and format of gender budget statements **Step 2:** MoF and MoWA assists officials in ministries & departments to produce gender-responsive submissions in response to budget call circular.

**Step 3:** MoF and MoWA assists officials in pilot sectors to produce gender budget statement which summaries the gender-responsive submissions in response to budget call circular.

**Step 4:** Gender budget statements tabled in parliament on budget.

## **Categories of Expenditure for Developing a Gender Budget Statement**

There are three general categories that can be used in developing a gender budget statement. The gender budget statement can look at expenditures that are specifically targeted at promoting gender equality. These kinds of expenditures may include programs that are exclusively targeting men or women, or addressing a gender-specific need. The second category is expenditures that promote equality opportunities. This category includes expenditures and programs that provide training or create an enabling environment for both men and women within the workplace and in various sectors. The third category is general mainstream budget expenditures. This category applies to all expenditures and programs, and requires asking the question of who will benefit from this expenditure and how, while taking into consideration the issue of gender along with other demographic characteristics. A good gender budget statement does not only look at one or two of these categories; it considers and comprises all three.

Category	Examples
<b>Expenditure Targeted to promote gender equality</b>	<ul style="list-style-type: none"> <li>▶ Gender specific health programs</li> <li>▶ Special education initiatives for girls</li> <li>▶ Labor market programs to increase participation of women</li> <li>▶ Micro credit for women for Small- to Medium- Enterprises</li> <li>▶ Pensions of women in agriculture</li> </ul>
<b>Expenditure to promote equality opportunities in public sector employment</b>	<ul style="list-style-type: none"> <li>▶ Training for women clerical officers and managers</li> <li>▶ Parental leave provisions</li> <li>▶ Provision of child care facilities</li> <li>▶ Targeted recruitment and promotion campaigns</li> </ul>
<b>General Mainstream budget expenditure</b>	<ul style="list-style-type: none"> <li>▶ Does the budget reflect gender equity and equality objectives?</li> <li>▶ Who are the users of health services?</li> <li>▶ Who receives agricultural support services?</li> <li>▶ Who benefits from expenditures on third level education?</li> </ul>

Source: *Tooling UP: How to Do GRB; TOT on Gender Responsive Budgeting, Russian Presidential Academy on the Economy and Public Administration,*

Sponsored by UN Women, Moscow, 18 – 22 June, 2012, Sheila Quinn, Gender Specialist, Ireland

### Example: India's Gender Budget Statement – Why Accounting Alone is Not Enough

In India, the government introduced the Gender Budget Statement in 2005-06 to reflect the quantum of budgetary allocations for programmes for women. While the production of the Statement has been an extremely important step, it had remained a rather limited effort. "The number of ministries/departments reporting in the statement remains stagnant at 33 for the sixth consecutive year," said Bhumika Jhamb, Programme Officer, Centre for Budget and Governance Accountability.

New schemes such as Women's Helpline, Compensation to Rape Victims were launched by the Ministry of Women and Child Development this year, albeit with token allocations. Outlays for existing schemes for women fall short of those proposed by the Steering Committee on Women's Agency and Empowerment for the 12th Plan. Furthermore, no funds have been allocated for Swayamsidha, which was supposedly the main vehicle of women's empowerment in the 11th Plan. The Steering Committee had in fact proposed the expansion of the scheme to all blocks of the country with an allocation of Rs. 1700 crore in the 12th Plan.

The panelists agreed that the preparation of the gender budget statement remains an accounting exercise, addressing only a small subset. It needs to be extended to cover more ministries. "The allocation for gender is only one side of the story. The big pie is always taken by 'gender neutral' expenditures. But we need to work on the premise that nothing is gender neutral," said Ms. Dakshita Das, Joint Secretary, Government of India.

This example illustrates the importance of an effective approach to GRB. Not all solutions ensure gender equality, and unless implemented well with political will from all parties, even well-intended reforms such as India's Gender Budget Statement may have little effect in actually changing the way budgets are planned and facilitating meaningful changes in the lives of men and women that promote gender equality. This example demonstrates how GRB requires not only looking at how much is spent on men and women, but how spending affects men and women differently and the way in which programs and policies can contribute to gender equality.

Source: "Indian Budget 2012-13: A mixed bag for women," UN Women, 2012, <http://www.unwomensouthasia.org/2012/union-budget-2012-13a-mixed-bag-for-women/#sthash.JP0uJKq.dpuf>.

### Preparing a Gender Budget Statement: Checklist

When preparing to undertake a gender budget statement, this checklist can be used to ensure that the proper financial and human resources, capacities, and data are in place before beginning. However, just because you cannot check every box does not mean you shouldn't proceed. Rather, it highlights the points that must be addressed in order to move forward successfully before you begin.

- Available and qualified coordination focal point at MoF
- Available and qualified support/advisory focal point at MoWA
- Involvement of staff from both the Budget Unit and Gender Unit, at minimum, with advice and support from Policy and Planning, M&E, and HR and Administrative Units
- Ministry staff with awareness on both gender issues and the budget available and qualified to prepare the gender budget statement
- Background information and understanding of the situation of men, women, boys, and girls, including sexdisaggregated data where available

- Basic demographic data on beneficiaries (age, gender, geographic location, ethnicity, etc.)
- Basic information on the project, program, or policy and its inputs, planned outcomes, and short- and long-term objectives
- Basic information on the planned benefits that each individual receives (school enrollment, health clinic visits, etc.) disaggregated according to key demographic characteristics
- Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities

## Tool 4: Gender-Sensitive Medium-Term Economic Policy Framework

### What is it?

A gender-sensitive Medium-Term Economic Policy Framework looks at macroeconomic models with sex-disaggregated variables and accounting for the care economy and unpaid work. Afghanistan has begun to prepare Medium Term Budget Frameworks (MTBF) and Medium-Term Expenditure Frameworks (MTEF), which together comprise the Medium-Term Economic Policy Framework.

### How do we do it?

This incorporates gender into the economic models on which medium-term economic frameworks are based, with the aim of affecting future budgets. Some of the ways in which gender can be integrated into models is by:

- ▶ Disaggregating variables where gender is applicable
- ▶ Incorporating national income accounts and household income accounts reflecting unpaid work
- ▶ Changing underlying assumptions about the social and institutional setup in society, as well as about how the economy works

Medium term economic modeling is done at two levels. At the more general level, there is modeling of the total economy that involves variables such as growth rates, budget deficits, inflation, interest and employment.

At the more detailed level there are models that look at projected multi-year budgetary allocations within the overall expenditure. For instance, in education, the modeling would be based on the projected number of students and the student to teacher ratios. In health, it would be based on the projected number of patients to be treated by the public health system and the average number of visits per patient. These variables can be subjected to a gender analysis. The analysis, however, requires relatively high level modeling skills and access to detailed economic data.<sup>73</sup>

The purpose of Afghanistan's MTBF is to provide a preliminary draft budget that assesses existing budget policies and new funding priorities of the Government for the next fiscal year and medium term. The MTBF maintains GIRoA's major budgetary objective of allocating fiscal resources in accordance with priorities, particularly those set within national strategies such as the National Priority Programs (NPPs).<sup>74</sup>

#### Example: Incorporating Gender into South Africa's MTEF

In South Africa the government invited members of the Women's Budget Initiative to address a workshop on the development of the 1996 Medium Term Expenditure Framework (MTEF). The idea was to plan expenditure on a three-year rolling basis rather than on the present year-by-year rolling basis. It is noteworthy that while this did not mean

that the MTEF would necessarily be gender-sensitive, it did signal a willingness by the Ministry of Finance to engage with gender-equality issues. In fact, the National Expenditure Survey produced by the Ministry of Finance in 1999 did incorporate more gender analysis. In Tanzania, the Ministry of Finance is seeking to integrate gender concerns into the new MTEF and performance budgeting system.

This is a valuable example of how commitments to GRB can be incorporated into processes that have a wide range of benefits, and are easily incorporated into ministry procedures. Commitments to gender equality can be promoted through implementing policies and procedures that provide a framework for all actors to make their commitments to women a central consideration in all their work.

Source: Debbie Budlender, Diane Elson, Guy Hewitt, and Tanni Mukhopadhyay, "Gender Budgets Make Cents: Understanding gender responsive budgets," Commonwealth Secretariat, 2002, <http://openbudgetsblog.org/wp-content/uploads/2011/01/GBMC.pdf>.

### Preparing a Gender-Sensitive Medium-Term Economic Policy Framework: Checklist

When preparing to undertake a gender-sensitive medium-term economic framework, this checklist can be used to ensure that the proper financial and human resources, capacities, and data are in place before beginning. However, just because you cannot check every box does not mean you shouldn't proceed. Rather, it highlights the points that must be addressed in order to move forward successfully before you begin.

- Available and qualified coordination focal point at MoF
- Available and qualified support/advisory focal point at MoWA
- Ministry staff with awareness on both gender issues and the budget available and qualified to prepare the medium-term economic policy framework
- Background information and understanding of the situation of men, women, boys, and girls, including sex-disaggregated data where available
- Policies and strategies at the national and sectoral levels
- Information and data regarding unpaid work
- Basic economic data such as growth rates, budget deficits, inflation, interest and employment
- Basic demographic data on beneficiaries (age, gender, geographic location, ethnicity, etc.)
- Basic demographic data on revenue collection (age, gender, geographic location, ethnicity, etc.)  Reliable budgetary data, ideally at the national, provincial, and local levels

## Tool 5: Gender Equality Costing Exercises

### What is it?

Costing is the monetary evaluation of resources and financial and non-financial inputs that must be invested in order to implement a public policy aimed at achieving gender equality. The exercise also involves a technical and political process that aims to influence the public planning and budgeting processes that can help to close gender inequality gaps.<sup>75</sup>

Costing exercises help in the identification of priorities, definition of interventions, and holding people and institutions accountable for their implementation. They make programs and policies viable and promote their incorporation in public planning and budget systems. Costing exercises look at the real need versus effectively assigned resources, and seek to

identify possible alternatives to cover these needs (for example, redistribution of expenses, the generation of income, or search for external resources).<sup>76</sup>

## How do we do it?

There are different approaches to costing exercises, all of which complement each other:<sup>77</sup>

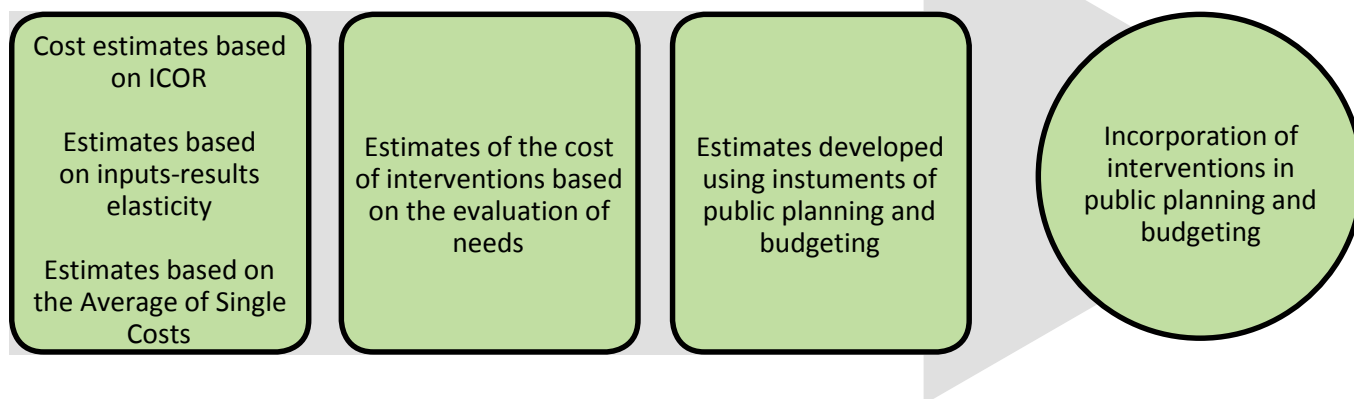
Approach	Objective	Purpose
Impact Costing	To measure socio-economic impacts of a specific intervention or problem	<ul style="list-style-type: none"> <li>▶ To show negative effects of intervening or not intervening</li> <li>▶ To justify the benefits of a specific investment</li> </ul>
Interventions Costing	To estimate financial resources to carry out an intervention (good or service, or the achievement of a development goal)	<ul style="list-style-type: none"> <li>▶ To know how much is needed</li> <li>▶ To identify possible financial resources</li> </ul>
Costing as a tool for the inclusion in public planning and budget processes	To incorporate the financial resources needed to carry out an intervention in the planning and budgeting process	<ul style="list-style-type: none"> <li>▶ To know the budgeting process in which the cost intervention must be included</li> </ul>

There are also several different methodological approaches, including:<sup>78</sup>

1. Costing estimations based on the Incremental Capital Output Ratio (ICOR)
  - Calculation of the rate of economic growth needed to reduce income poverty and define the amount of resources that must be invested to achieve its growth
2. Estimations based on economic elasticity inputs-results
  - Allows the estimating of the level of aggregated investment required to achieve a development goal
  - Involves the establishing of a “productive function” of a specific goal. This means the construction of a model that includes the inputs required to achieve this goal as variables and the elasticity parameters.
3. Estimations based on the average of single costs
  - Calculating the investment needs required to close the gap in access to or provision of public services in consideration of current expenses
4. Estimations of the cost of interventions based on the evaluation of needs
  - Allows the calculation of the cost of carrying out certain interventions needed to reach the costing objective based on an evaluation of needs of the population regarding these interventions.
  - These estimates provide detailed information on the resources necessary in terms of financing, infrastructure, and human resources.
  - These estimates are useful in the planning and budgeting processes.
5. Estimations developed using instruments of public planning and budgeting
  - Calculates the costs through the definition of records of expenses associated with programmatic categories used in public planning and budgeting systems in each country.
  - This makes it easier to directly incorporate interventions in annual operations plans and budgets of public institutions.



## Methodological Approaches for Costing



Source: Raquel Coello-Cremades, "Conceptual Framework for Costing Exercises" (Presentation at the Global Seminar on Costing Experiences and Methodologies for Gender Equality in Santa Cruz de la Sierra, Bolivia, 10-12 September 2013) <http://www.slideshare.net/Gobernabilidad/1-presentacin-raquel-coello-marco-conceptual-eng>

### Example: Costs for Promoting Millennium Development Goal 3 in Tajikistan

In partnership with the UN Millennium Project Secretariat, the Task Force on Education and Gender Equality (MDG3) developed estimates for the financing requirements of the gender-related interventions. Several countries were part of the estimates. The results from Tajikistan, albeit preliminary, are illustrative and are presented here.

The Taskforce needs assessment concluded that the costs of universal primary and expanded secondary education in Tajikistan would on average be roughly \$20 per capita per annum for 2005–15; the costs of setting up a primary health care system (to address child health and maternal health, major infectious diseases, and sexual and reproductive health) would average roughly \$29 per capita annually; and the annual cost of water and sanitation provision would average roughly \$9.50 per capita.

If the additional costs for the seven MDG3 priority areas are taken into account, (such as training and awareness campaigns, interventions to reduce violence against women, and systematic interventions to improve line ministry capacities) this will average approximately \$1.30 per capita annually for 2005–15, with costs peaking at \$2.00 in 2015. Most of these costs will be for programs aimed at ending violence against women.

In absolute numbers the cost of additional specific interventions to meet Goal 3 in Tajikistan is \$10.56 million each year, totaling \$112 million for 2005–15, or about 0.003% of GDP over this period. To put this amount into context, in 2001 debt-servicing payments alone accounted for about 4% of GDP in Tajikistan.

The Tajikistan costing exercise illustrates how at country level this type of effort helps all stakeholders understand the resource requirements for addressing the challenge of gender equality. Equally a consultative process within a country may be critical for identifying appropriate interventions. Estimating the cost of programs and implementing commitments such as this is a key tool in GRB for promoting government initiatives that address gender equality, as well as incorporating such initiatives into government budgets. Source: "The Global Development Agenda: Tools for Gender Sensitive Planning and Implementation," Gender Campus, 2009, <http://www.focusintl.com/GD124g-%20Gender%20Campus%20Module%203%20-%20Financing%20Gender%20Equality%20Priorities.pdf>

## Undertaking a Gender Equality Costing Exercise: Checklist

When preparing to undertake a gender equality costing exercise, this checklist can be used to ensure that the proper financial and human resources, capacities, and data are in place before beginning. However, just because you cannot check every box does not mean you shouldn't proceed. Rather, it highlights the points that must be addressed in order to move forward successfully before you begin.

- Staff with knowledge of the ministry, sector, program, policies and strategies available and qualified to carry out the costing exercise
- Background information and understanding of the situation of men, women, boys, and girls, including sexdisaggregated data where available
- Policies and strategies at the national and sectoral levels
- Basic demographic data on beneficiaries (age, gender, geographic location, ethnicity, etc.)
- Basic information on the project, program, or policy and its inputs, planned outcomes, and short- and long-term objectives
- Basic information to inform cost estimates
- Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities

## Tool 6: Gender-Disaggregated Public Expenditure Benefit Incidence Analysis

### What is it?

Public expenditures affect men and women differently. For example, when education becomes more expensive, girls are often the first to be taken out of school. Public expenditures often benefit women less than men or, even worse, can negatively affect women. Usually this isn't planned or intended, but is a result of policymaking that is blind to gender.

A BIA estimates the impact of public transfers, subsidies or policy changes that affect the price or cost of services. It analyzes how the benefits of public expenditures are distributed across groups in the population. A gender-sensitive BIA of public expenditures reveals the gendered impacts of public finance. It looks at how men and women are benefiting from expenditures on public services, such as education, health, or agricultural services.

### How do we do it?

A BIA requires the measurement of: i) the unit costs of providing a particular service – e.g. the costs of providing a primary school place for one year; ii) the number of units utilized by men and women, boys and girls.

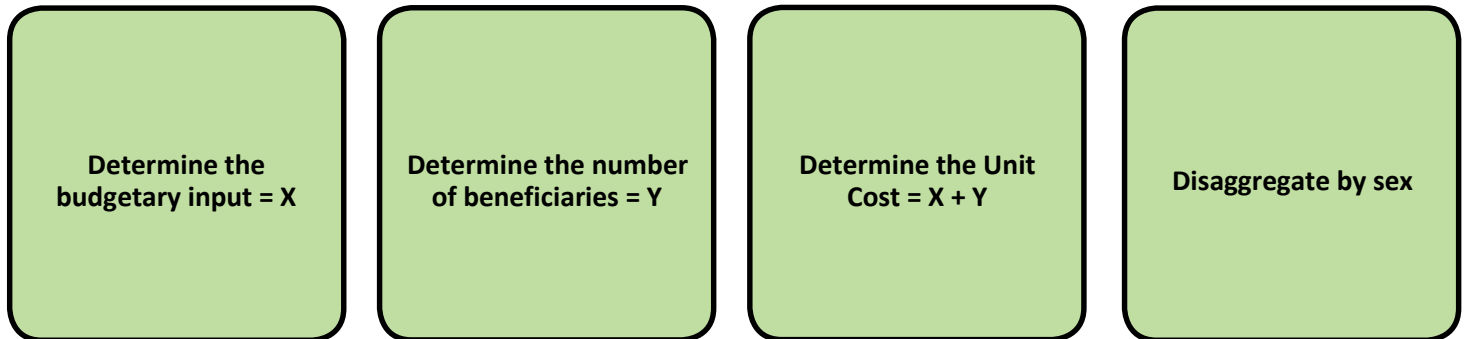
Benefit incidence can then be calculated as the value of the unit costs multiplied by the number of units utilized by the relevant individuals. The benefit incidence depends upon: i) the allocation of public expenditure in providing public services; ii) the behavior of households in utilizing public services.<sup>79</sup>

Once completed, a gender-disaggregated BIA tells you:

- Who benefits from services, transfers, or price changes
- Average benefits of men and women, boys and girls

- Total benefits
- Who will benefit from an increase or decrease in provision of services
- Explains distributional changes arising from a policy change that accounts for households' or individuals' reactions to those changes

### Benefit Incidence Analysis: 4 Steps



Source: *Tooling UP: How to Do GRB; TOT on Gender Responsive Budgeting*, Russian Presidential Academy on the Economy and Public Administration, Sponsored by UN Women, Moscow, 18 – 22 June, 2012, Sheila Quinn, Gender Specialist, Ireland

#### Example: Benefit Incidence Analysis from the GiRoA Ministry of Public Health 2013

The Ministry of Public Health conducted a BIA in 2013 to assess to what extent the lowest socioeconomic group benefits from these publicly supported services in Afghanistan. Data from the Afghanistan Mortality Survey and National Health Accounts are used for health utilization and public expenditure information, respectively. All final analyses were conducted with the ADePT software health outcome module.

The BIA found that there is no major difference in utilization of OPD and IPD between males and females. However, level of highest education obtained seems to be a factor in choice of ANC person and delivery institution/person. Women who have obtained higher or secondary education prefer doctors for ANC and a public or private health facility for delivery. Women who delivered at home with a TBA tend to have the lowest levels of education. Use of outpatient and inpatient services increases with age. Age groups for ANC and delivery are restricted to women of childbearing age (15-49 years). Younger women (15-24 years) are more likely to see a skilled health worker for ANC services compared to older women, who are also more likely to visit a TBA. Older women favor not having any ANC visits. Younger women also favor delivering in a facility (public or private) compared to older women, who disproportionately deliver at home.

The BIA also found that more evidence needed to be generated on actual health needs of the population by region, age, and gender. Data was lacking on health impairments. Ensuring equitable access to care requires that services are available on the basis of need and not willingness to pay; however, adequate data was not available to assess levels of need.

This example shows how BIAs can support GRB, especially Step 4 and Step 5 of the 5-Step Approach. The BIA goes beyond planning the budget and actually looks at who benefits when the budget is spent. It shows whether programs are reaching and affecting men and women differently, and highlights areas where budget can be reallocated and planning can be improved in future program and budget planning.

Source: "A Benefit Incidence Analysis of the Afghanistan Health System," Islamic Republic of Afghanistan, Ministry of Public Health, General Directorate of Policy, Plan, and International Relations, 2013, [http://moph.gov.af/Content/Media/Documents/BenefitIncidenceAnalysis\(BIA\)ReportMay2013-English2510201495344747553325325.pdf](http://moph.gov.af/Content/Media/Documents/BenefitIncidenceAnalysis(BIA)ReportMay2013-English2510201495344747553325325.pdf).

### Undertaking a Gender-Disaggregated BIA: Checklist

When preparing to undertake a gender-disaggregated BIA, this checklist can be used to ensure that the proper financial and human resources, capacities, and data are in place before beginning. However, just because you cannot check every box does not mean you shouldn't proceed. Rather, it highlights the points that must be addressed in order to move forward successfully before you begin.

- Available and qualified finance analyst to conduct capable, thorough analysis of the benefits of public expenditures
- Background information and understanding of the situation of men, women, boys, and girls, including sexdisaggregated data where available
- Policies and program documents, including monitoring data where available
- Basic demographic data on beneficiaries (age, gender, geographic location, ethnicity, etc.)
- Basic information on the project, program, or policy and its inputs, planned outcomes, and short- and long-term objectives
- Basic information on the planned benefits that each individual receives (school enrollment, health clinic visits, etc.)
- Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities

## Tool 7: Gender-Sensitive Public Expenditure Tracking Survey

### What is it?

PETS seek to examine if funds that are allocated in the budget for a special purpose reach the intended service units such as health centers and schools.<sup>80</sup> By bringing together data on inputs, outputs, user charges and other characteristics they also help to assess the efficiency of public spending and the quantity and quality of public services. A PETS tracks the flow of resources through institutions to determine how much of the originally allocated resources reaches each stage in the distribution process.

A gender-sensitive PETS looks at how allocated funds reach male and female beneficiaries differently. It could also check whether resources for items that are especially targeted to one sex reach the units, for example money for building toilets for women and girls.

### How do we do it?

A PETS typically consists of a combination of data sheets and different questionnaires for interviewing facility managers and users of a given public service. Data sheets are used to collect quantitative data from facility records, and from local, regional, and national governmental institutions.

A gender-sensitive PETS needs to make sure that both women and men are interviewed and that collected data are presented and analyzed in a sex-disaggregated manner. A PETS can be carried out by the Ministry of Finance, line ministries, independent research institutes, academics or NGOs. A PETS is usually done in sectors in which money (and sometimes goods) must pass through several levels of government and bureaucracy before reaching the service delivery point. Most PETS focus on education, health or agricultural extension services.<sup>81</sup>

### Example: PETS of the Education Sector in Afghanistan

A PETS, undertaken by Altai Consulting for the World Bank, assessed some aspects of the education sector in Afghanistan. The overall objective of the PETS is to understand the dynamics of resource flows in the Education Sector, to articulate a number of recommendations to improve effectiveness of this resource flow and increase the impact of reforms in the education sector in Afghanistan.

The study was carried out in three districts of Balkh and Laghman provinces and involved: (1) face to face interviews with key informants from the Ministry of Education, Ministry of Finance, EQUIP officials, and other organizations working in education at the central level; (2) interviews with various officials from different departments involved in the process of service delivery to schools and a review of documents and records from the officials at the provincial and district levels; (3) interviews with 6 teachers from 20 schools with a teachers' questionnaire.

Though the study does not extensively address gender inequality, as one example, the PETS looked at the issue of ghost teachers and accounted for the number of boys and girls who were students in each province/district. Ghost teachers can be recorded in two ways: teachers that are appointed but do not show up for work, and people on the teachers' list which have never been teachers and do not come to teach. It was difficult to investigate the issue of ghost teachers as in Balkh and Yakawlang schools were closed for the winter season. As a consequence it was not possible for the data collector to count the number of teachers present in the school. They did however ask teachers in these two districts to indicate the total number of permanent teachers in their schools and this gave some indication regarding the issue. In Laghman, schools were open so the data collector could count the number of teachers present:

Table 6. Overall number of teachers and students in Province/District/PETS

	Bamyan	Yawkawlang	PETS	Balkh	Balkh	PETS	Laghman	Qargaye	PETS
Number of teachers	2370	588	284	5176	657	359	3126	571	316
Number of students	109664	23695	12202	395231	34176	26805	140486	26513	13008
Number of girls	46518	10531	6463	165566	13453	10972	57311	10395	6399
Number of boys	63146	13164	5829	229665	20723	15793	83175	16118	7455

Source: EMIS, District level officials, For PETS the number of teachers are the total included in schools covered by PETS

Source: Parul Bakhshi and Francoise Jacob, "Public Expenditure Tracking Survey (PETS): Afghanistan—Education Sector," Altai Consulting, Synthesis Report, February 2011, <https://openknowledge.worldbank.org/handle/10986/12699>.

### Example: Pilot PETS in the Ministry of Public Health

From January 2009, the Health Economic and Financing Directorate (HEFD) within the MoPH expanded its role with the MoPH to provide important economic and financing data analyses to key policy decision-makers within the MoPH and to donors and other resource and service provision partners. The health sector PETS was introduced at the January 2012 Health Sector Strategic Planning Retreat.

The Health Economics and Financing Directorate is implementing a pilot Public Expenditure Tracking Survey (PETS) with support from the USAID Health Policy Project. This tool is used globally to track the flow of funds from the Ministry of Finance, to the MoPH, and to the service providers, assessing for leakages and delays in the process. The pilot PETS includes 16 national hospitals, and focuses on improving efficiency and transparency in the distribution of resources.

Like BIAs, these examples show how PETS also support GRB, especially Step 4 and Step 5 of the 5-Step Approach. Also similar to the BIA, the PETS goes beyond planning the budget and looks at how the budget is actually spent, and how much reaches which beneficiaries. It not only looks at who is benefiting, but also whether it is a deficiency in planning, disbursement, or expenditure that is leading to inequalities in public expenditures. This example shows how BIAs can support GRB, especially Step 4 and Step 5 of the 5-Step Approach. This can help to identify the areas where the budget can be reallocated or policies and procedures can be improved to ensure that the budget promotes gender equality not only when it is planned, but also when it is spent.

Source: "Annual Report 1390 (2011-2012)," Health Economics and Financing Directorate, 2012, <http://moph.gov.af/Content/Media/Documents/HEFDAnnualReport1390-English17201395436518553325325.pdf>.

Christine Kim and Wu Zeng, "Health Economics and Financing in Afghanistan," USAID and Health Policy Project, Policy Brief, 2014, [http://www.healthpolicyproject.com/pubs/378\\_AfqhanHealthEconandFinanceBriefFINAL.pdf](http://www.healthpolicyproject.com/pubs/378_AfqhanHealthEconandFinanceBriefFINAL.pdf).

### Undertaking a Gender-Sensitive PETS: Checklist

When preparing to undertake a gender-sensitive PETS, this checklist can be used to ensure that the proper financial and human resources, capacities, and data are in place before beginning. However, just because you cannot check every box does not mean you shouldn't proceed. Rather, it highlights the points that must be addressed in order to move forward successfully before you begin.

- Staff with knowledge of the ministry, sector, program, policies and strategies available and qualified to manage the beneficiary assessment
- Staff with quantitative and qualitative research capacities to develop methodology and interview tools and provide analysis of findings
- Qualified and trained male and female facilitators and associated costs such as salaries, accommodation, stationery, and transportation
- Background information and understanding of the situation of men, women, boys, and girls, including sexdisaggregated data where available
- Basic demographic data on beneficiaries (age, gender, geographic location, ethnicity, etc.)
- Basic information on the project, program, or policy and its inputs, planned outcomes, and short- and long-term objectives
- Basic information on the planned benefits that each individual receives (school enrollment, health clinic visits, etc.)
- Policies and program documents, including monitoring data where available
- Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities



# Tool 8: Gender-Disaggregated Public Revenue Incidence Analysis

## What is it?

A gender-disaggregated public revenue incidence analysis looks at how men and women are affected differently by the revenues raised by the government, such as taxes, customs, or user fees such as costs associated with electricity, water, education and health, for example, purchasing textbooks or tuition expenses.

Tax policies often have important, though unrecognized, gender implications. Because taxes are the key source of revenues governments themselves raise, understanding the nature and composition of taxation and current tax reform efforts is key to providing public services and social protection, and assisting in poverty alleviation.<sup>82</sup>

## How do we do it?

Revenue incidence analysis looks at the revenue side of budgets by calculating how much direct and indirect taxation is paid by different individuals or households. The required data on income and expenditure patterns can be obtained from household surveys and from revenue collection agencies.

The Income Tax is relatively easy to analyze since it can be determined whether the taxpayer is female or male. The analysis of the Value-Added Tax (VAT) is more complicated because it is paid by households rather than by individuals.

Several assumptions are required for an incidence analysis. Conventional incidence analysis assumes that the final tax burden of direct taxes is born by factors of production (labor and capital), while indirect taxes are borne by consumers. It is therefore assumed that indirect taxes on goods are shifted entirely to consumers if markets are competitive and taxes apply to final sales, so that consumers bear the tax burden in proportion to their purchases of taxable goods.

The statutory tax burden can be calculated by multiplying the base with the statutory tax rate. The tax burden is then computed as the ratio of the tax payable to total expenditure. The incidence analysis is based on the ability to pay principle, which implies that those with higher incomes should pay a larger share of the tax burden than low-income individuals. This concept implies that a tax system should be progressive. In the case of a tax on goods and services, a tax is said to be progressive if the tax burden rises with expenditure, regressive if it falls with expenditure and proportional if it remains constant, no matter what the level of expenditure.<sup>83</sup>

Gender analysis of tax policy can potentially improve reform efforts and can play a role in redistribution in developing countries. Alternative measures (including the mix of direct and indirect taxes, and the structure of rates, exemptions, credits, allowances) should be explored to assess whether they address the goals of raising revenue and promoting gender equality objectives.<sup>84</sup>

### Example: Value Added Tax (VAT) Incidence Analysis in Kenya

Gendered tax incidence involves calculation of how much tax males and females pay, based on their levels of expenditure. To carry out incidence analysis, household data on consumption patterns from the Kenya Integrated Household Budget Survey (KIHBS 2005) was used.

The statutory tax burden can be computed by multiplying the base (expenditure in this case) with the statutory tax rate. The rates that were applied are those from the VAT Act, whereby goods and services are characterized as designated, exempt or zero-rated. The tax burden is then computed as the ratio of the tax payable to total expenditure. The incidence analysis is based on the ability to pay principle, which implies that those with higher incomes should pay a larger share of the tax burden than low-income individuals. This concept implies that a tax system should be progressive. In the case of a tax on goods and services, a tax is said to be progressive if the tax burden (ratio of tax payable to total expenditure) rises with expenditure, regressive if it falls with expenditure and proportional if it remains constant, no matter what the level of expenditure.

#### VAT burden for food consumption by sex of household head and marital status

Household category	Tax burden with zero rating and exemptions	Tax burden without zero rating and exemptions
Male-monogamous/living together	1.97	15.4
Male-polygamous	1.97	14.7
Male-separated/divorced	3.41	14.1
Male-widower	2.77	14.3
Male-never married	4.74	13
Female-monogamous/living together	1.38	15.1
Female-polygamous	1.61	14.4
Female-separated/divorced	1.45	15.5
Female-widow	1.49	15.6
Female-never married	2.02	15.5

Results above show that without tax exemptions or zero rating, the tax burden is highest for female-headed households where the women are divorced/separated, widowed or never married. The tax burden is much lower for males who are divorced/separated, widowed or never married. The reverse applies for cases where food consumption items are exempted or zero-rated, as male-headed households where the man is divorced/ separated, widowed or never married bear the greatest burden, especially males who have never married bearing the highest burden of all.

While much of the efforts in GRB often focus on spending, it is equally important to assess how revenue collection such as taxes or fees for services affect men and women differently. This example shows that the tax structure put an unequal burden on female-headed households. This could be addressed through restructuring revenue collection strategies or providing credits or exemptions according to a certain criteria to ensure that nobody is disproportionately burdened by government revenue collection.

Source: "Gender Responsive Budgeting Training Manual," Canadian International Development Agency and Society for International Development, 2012, [http://www.sidint.net/docs/SID\\_Gender\\_Training\\_Manual.pdf](http://www.sidint.net/docs/SID_Gender_Training_Manual.pdf).

### Preparing a Gender-Disaggregated Public Revenue Incidence Analysis: Checklist

When preparing to undertake a gender-disaggregated public revenue incidence analysis, this checklist can be used to ensure that the proper financial and human resources, capacities, and data are in place before beginning. However, just because you cannot check every box does not mean you shouldn't proceed. Rather, it highlights the points that must be addressed in order to move forward successfully before you begin.

- Ministry staff with awareness on both gender issues and the budget available and qualified to undertake the public revenue incidence analysis and undertake analysis of the incidence of public revenues
- Data on income and expenditure patterns or planned household survey to collect data on income and expenditure patterns
- Policies and strategies at the national and sectoral levels
- Basic economic data such as tax rates, customs, and user fees
- Basic demographic data on revenue collection (age, gender, geographic location, ethnicity, etc.)

## Tool 9: Gender-Disaggregated Analysis of the Budget on Time Use

### What is it?

A gender-disaggregated analysis of the budget on time use looks at how expenditures impact differently on men's and women's time use. This ensures that time spent on unpaid work is considered in policy analysis.

Unpaid and informal work are usually uncounted. As a result, they remain statistically invisible and are often ignored in national human resource and economic policies and in budgetary priorities. This has serious consequences. Women often perform a disproportionate amount of unpaid and informal work, the time spent on these tasks prevents them from taking advantage of training and education opportunities and from participating in formal, paid labor which is protected by labor wage, health and safety regulations. It can therefore affect their health and well-being.

### How do we do it?

A gender-disaggregated analysis of the budget on time use consists of a calculation of the link between budget allocations and their effect on how household members spend their time, using household time use surveys. It is important to realize that shifts in time use can respond very quickly to policy decisions. For example changes in tax-benefit systems, cuts in health or social services, changes to transport or utilities have direct and immediate impacts on the way women and men use their time.<sup>85</sup>

Time Use Studies (TUSs) allow us to answer questions around the gender division of paid and unpaid work among household members. Unpaid work in and for the household is usually divided into domestic work (cleaning, cooking, washing), caring work and management. Measuring unpaid work requires clarity of concepts and definitions but also adequate visions of the economic system. TUSs can generally be conducted as formal surveys or through participant or direct observation.

A diary for recording the respondent's activities is the most common survey instrument in time use studies. These diaries come in different forms. A self-completed current diary is popular in regions where literacy is high. A recall interview/retrospective diary is often used in regions where illiteracy is commonplace. Some countries use a combination of these two techniques.

An interviewer for the time use study is dispatched to the participants' homes at the start of the survey. They fill out background questionnaires containing variables such as age, sex, marital status, household composition and work status. Variables like household appliances and location of water/fuel sources might also be included. Following the designated days for recording, the interviewer returns to the individual's house and conducts an additional interview to record the information for the respondent.<sup>86</sup>

To analyze the impact of the budget on time use of women/girls and men/boys one needs to carry out the following steps:

1. Collecting time use data
2. Classification of the activities
3. Linking the patterns found to policies and budget priorities

One way of linking the time use patterns to policies, at least at the macro level, is by building time use data into macro-economic models.<sup>87</sup>

Activities are usually classified into three categories:<sup>88</sup>

### 1. **System of National Accounts (SNA)**

- ▷ Work in establishments such as waged employment, domestic work, and looking for work

### Example: Time Use Survey in India

- ▷ Primary production not for establishments such as subsistence farming, collecting fuel and water
- ▷ Other production of goods and services nor for establishments such as home-based production, informal street trading, and informal provision of services such as hairdressing

### 2. **Non-SNA**

- ▷ Activities that fall outside the system of national accounts
- ▷ Household maintenance activities such as housework and personal and household shopping
- ▷ Care of persons in the household such as children, the sick, the elderly and disabled members of the household
- ▷ Community service to non-household members such as caring for other members of the community, cooking for collective occasions, and volunteering.

### 3. **Extended SNA**

- ▷ Productive but unpaid activities
- ▷ Learning activities such as attending school, doing homework, or attending courses
- ▷ Social and cultural activities such as socializing, participating in cultural and religious activities, and participating in or watching sports
- ▷ Mass media use such as watching TV, listening to the radio, or visiting a library
- ▷ Personal care activities such as sleeping, eating and drinking, washing and dressing, and receiving medical and personal care

India conducted its first national time use survey between June 1998 and July 1999 in six selected states throughout the country. The survey was conducted in about 18,600 households. Respondents were aged six years and older. Due to the high level of illiteracy, the researchers conducted interviews to collect the data, using the *one-day recall method*. A 24-hour diary was the survey instrument of choice, recording in one-hour time intervals, beginning and ending each day at three in the morning. The collection of data spanned the course of one full year.

The Indian classification of time use activities uses the following terminology for its classification system:

- A. **SNA (System of National Accounts) activities** -- includes activities such as farming, animal husbandry, fishing, gardening, hunting, mining, quarrying; construction, manufacturing; trade and business, services.
- B. **Extended SNA (System of National Accounts) activities**--includes household maintenance and care for children, sick, elderly and disabled individuals from one's own household.

C. **Non-SNA activities** -- includes community services and help to other households, learning, social and cultural events, mass media consumption, personal care and self-maintenance.

### SNA Activities

The average Indian male spends about 42 hours a week, (or 6 hours a day), in SNA activities, whereas the average female spends just barely 19 hours a week, (or about 2.7 hours a day), in paid work.

One interesting difference between the rural and urban females in India is that women from the urban areas devote only 5% of their time to SNA activities, while women of the rural areas devote an average of 13% of their time to these activities. The researchers believe that rural women's participation in agriculture contributes to this significant gap, as agricultural activities are intended to be considered SNA activities.

It is important in practicing GRB to understand fully how policy decisions, programs, and services may affect the way that men and women use their time differently. For example, by understanding that men spend more time in SNA activities per week than women demonstrates the burden that may be placed on female-headed households, or the lack of financial support for women's unpaid care work. This could inform a number of different government policies, such as programs providing support to female-headed households through subsidizing childcare to allow women to work or vocational training programs for women in female-headed households to equip them with skills to enter the paid labor market. Additionally, this information is helpful in welfare and social security planning, where women may have spent so much time in unpaid work they have less savings or ability to support themselves in old age.

*Source: Jocelyn Gross and Barbara Swirski, "Time Use Surveys and Gender Equality," Heinrich Boell Foundation, October 2002, <http://adva.org/UPLOADED/Time%20Use%20Surveys%20and%20Gender%20Equality.pdf>.*

### Undertaking a Gender-Disaggregated Analysis of the Budget on Time Use: Checklist

When preparing to undertake a gender-disaggregated analysis of the budget on time use, this checklist can be used to ensure that the proper financial and human resources, capacities, and data are in place before beginning.

- Staff with knowledge of the ministry, sector, program, policies and strategies available and qualified to manage a time use study
- Staff with quantitative and qualitative research capacities to develop methodology and interview tools and provide analysis of findings
- Qualified and trained male and female facilitators or observers and associated costs such as salaries, accommodation, stationery, and transportation
- Understanding of classification of time use activities
- Background information and understanding of the situation of men, women, boys, and girls, including sexdisaggregated data where available
- Basic demographic data on beneficiaries (age, gender, geographic location, ethnicity, etc.)
- Basic information on the project, program, or policy and its inputs, planned outcomes, and short- and long-term objectives
- Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities

# 3.3 Overcoming Limitations and Challenges for GRB in Afghanistan

There are a number of challenges to implementing GRB, such as a lack of availability of gender-disaggregated data or lack of reliable data on actual expenditures. Often people complain that GRB is very difficult or impossible due to challenges or limitations. However, they should not be allowed to stop the implementation of GRB. This section is not intended to address every challenge or limitation you may encounter trying to implement GRB, but rather addresses some of the common limitations you might face and offer possible ways of overcoming them.

## Challenge: Non-Availability of Gender-Disaggregated Data

A lack of gender-disaggregated data and statistics on key policy issues or particular projects or programs is a big challenge to GRB. However, while data is very important for GRB, data weaknesses shouldn't be an excuse not to implement it.

Often, complaints about lack of data are exaggerated. Often data does exist, but people don't know about their existence. Many surveys undertaken by the government, research institutions, and NGOs collect information on whether respondents are male or female. However, sometimes the publications that result from the surveys do not report data separately for male and female respondents. However, often the raw data can be requested and the information on differences between males and females can be extracted.

Furthermore, GRB initiatives can actually be a source of producing more and better gender-disaggregated data. In the first year, GRB initiatives may not have all the data

needed, but by the second or third year, the data situation can improve by your addressing the data gaps.

Lastly, even if there is not comprehensive data that covers the whole country or data that shows differences by province or region, or data from the most recent year, sometimes you can find 'indicative' data from a case study, a small survey or data collection in a specific area or from previous years.

## Sources of Gender-disaggregated Data in Afghanistan

### Central Statistics Organization ([www.cso.org.af](http://www.cso.org.af))

A proper census of the population in Afghanistan was not yet conducted by the organization. The following publications contain some sex-disaggregated data and some analysis of differences between men and women on many population issues (like health, income, food security, etc.). These are published with a certain regularity (apart the annual Yearbook).

- Statistical Yearbook
- Afghanistan Mortality Survey
- Afghanistan Maternal and Children Mortality Survey
- Afghanistan National Risk and Vulnerability Assessment
- Afghanistan Multiple Indicator Cluster Survey
- Men and Women in Afghanistan Handbook

### The Asia Foundation

The People's Perception Survey, available at <http://asiafoundation.org/country/afghanistan/2013-poll.php> includes perceptions on many issues affecting people's lives and is published annually.



Raw data on provincial level are also available on their website.

### **NGOs and UN Bodies with research publications that include gender aspects in the analysis**

These are some suggestions on NGOs that produce useful reports (however others should also be consulted): -

Afghanistan Research and Evaluation Unit ([www.areu.org.af](http://www.areu.org.af))

-Afghanistan Public Policy Research Organization ([www.appro.org.af](http://www.appro.org.af))

-Integrity Watch Afghanistan ([www.iwaweb.org](http://www.iwaweb.org)) - Samuel Hall (<http://samuelhall.org/>).

-UN bodies like UNDP, UNHCR (<http://unama.unmissions.org/>)

### **Ministry of Education (<http://moe.gov.af/>)**

Their website includes sex-disaggregated data on education (EMIS database) and reports on education with analysis exploring differences between men and women.

### **News Agencies**

These sometimes commission polls where an analysis from a gender perspective can be included.

These include: ABC, Al Jazeera, etc.

## **Challenge: Figures related to actual expenditures are not readily available**

The Afghanistan Financial Management Information System (AFMIS) is a system for recording and reporting all project and program disbursements, to exercise controls, reconcile transactions with the central Treasury, and generate financial statements. AFMIS covers the line ministries and mustofiat in every province. The AFMIS is a comprehensive, accessible database for accessing data related to actual expenditures at a provincial level. This information could be easily complemented by interviewing people working in relevant departments and programs. In order to increase reliability, more than one person should be interviewed.

## **Challenge: Reliability and validity of data**

Since data can be unreliable, invalid, and missing, these should be ideally cross-checked with secondary data. AFMIS, budget documents, and program reports are a good source for data on allocations and expenditures. For information on the situation of men, women, boys and girls and the perspectives of citizens and beneficiaries, a good source of data on many different topics is the Afghanistan People's Perception Survey, published by the Asia Foundation on a yearly basis (with raw data now available on their website), population statistics from the Central Statistics Organization, surveys undertaken by the Central Statistics Organization (like the Afghanistan Mortality Survey and the National Risk and Vulnerability Assessment), data published by different ministries (like the EMIS database on education available on the website of the Ministry of Education). It is also worth consulting studies, research, and news articles that address a similar topic.

## **Challenge: Lack of uniformity in concept and definitions**

In order to avoid confusion and inconsistency in the concepts adopted it is advisable to define them from the beginning and highlight the difference with how these are applied by others. It is also important to be consistent with the definitions adopted throughout. This requires coordination across government at all levels. The definitions provided in NAPWA provide a good starting point, and ideally MoWA should take the lead in developing guidelines for the government on gender-sensitive concepts and definitions to ensure uniformity among all government officials.

## Challenge: Lack of skills and awareness needed for the application of GRB tools

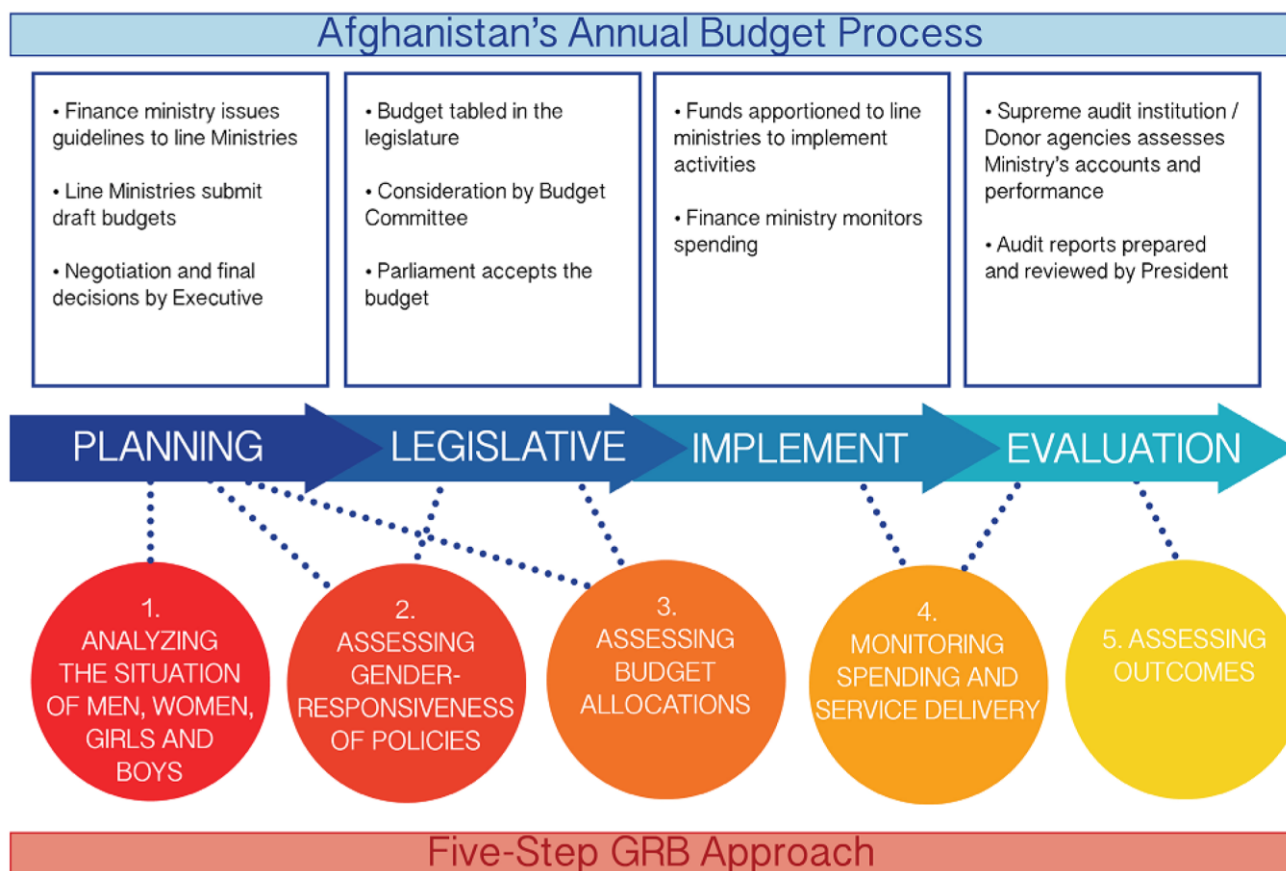
Effectively implementing GRB requires skills and awareness, not only regarding GRB but also generally regarding gender,

and the national budget process. This requires continued guidance from the MoF and MoWA on key subjects. In addition to materials such as this Handbook, there are many materials about GRB available on the Internet. Furthermore, it is critical that training opportunities on GRB are brought back to the ministry and institutionalized. Materials and what was learned can be shared with colleagues, and ministries can have their own internal trainings. Reproduction of GRB knowledge is critical to institutionalizing GRB practices in Afghanistan's national budget.

# 3.4 Applying GRB in Afghanistan's Budget Process

## The Five-Step Approach and the Annual Budget Process

The following figure illustrates the relevance of each of the five steps to GRB in each stage of Afghanistan's annual budget process. These steps do not require radical changes to existing processes, but rather can easily be incorporated into each step.



In the planning phase, budget actors should analyze the situation of men, women, girls and boys, assess the genderresponsiveness of policies, and assess budget allocations. In the approval phase, the Cabinet, parliament, and President should also assess the gender-responsiveness of policies and assess budget allocations. During implementation, sectoral ministries should monitor spending and service delivery. In the evaluation phase, sectoral ministries should use this monitoring data as well as assess outcomes of programs and their impact on gender equality. Within this framework, using the checklists in the next section, GRB can be easily streamlined and tailored to the structure and processes currently in place.

## GRB Checklists: Assessing Where We Are and Where to Go

These checklists are designed for various actors to use to assess where they are in terms of institutionalizing GRB. They consist of a set of criteria for the GIROA, the Ministry of Finance, sectoral ministries, and a checklist to be used when developing or assessing policies or programs. These checklists are designed to ensure that existing policies and procedures are gender-sensitive and support the institutionalization of GRB and to ensure that new policies and procedures are implemented where necessary to allow for effective GRB practices.

## GIROA GRB Checklist

- GRB has been legally mandated as a GIROA priority.
- All government actors involved in the budget process have the knowledge and capacity to effectively practice GRB.
- Gender-responsiveness is a criteria for budget approval from the Cabinet, Parliament, and the President.
- National strategies include gender equality and GRB as a component.
- International treaties, protocols, conventions and declarations regarding gender equality and protecting the rights of men and women that Afghanistan is party to are enforced according to the Constitution.
- All aspects of national strategies are gender-sensitive.
- Gender guidelines have been developed for expenditure and revenue legislation in the overall framework of legislative decision-making.
- Gender-specific language is included in legislation establishing new programs and agencies.
- Both men and women are represented and actively involved in all policy- and decision-making, and in appointments to public office at the national, subnational, and local levels.
- Government recruitment is gender-sensitive and promotes gender equity in government employment.
- Affirmative action has been legally mandated for government employment to ensure equal representation of men and women in policy- and decision-making.
- Gender-sensitive laws and policies are in place to create an enabling environment for both men and women's economic participation, such as sexual harassment policies, provisions for paternal leave, etc.
- Subnational government actors have the authority and resources to inform and influence policy and decisionmaking at the central level.

## Ministry of Finance GRB Checklist

- The gender-preparedness of the ministry has been assessed and is regularly re-assessed to measure progress and address deficiencies in gender-preparedness.
- All ministry staff have the knowledge and capacity to effectively practice GRB.
- All ministry staff at the subnational level have the knowledge and capacity to effectively practice GRB and monitor GRB in the implementation of the budget by line ministry departments.
- The structure of the ministry allows for coordination and a formal role for gender focal points and the gender unit in the budget process.
- The Ministry of Finance has established functioning, formal mechanisms for coordinating with the Ministry of Women's Affairs in budget planning, implementation, and evaluation to ensure gender mainstreaming in all budget processes.
- Both men and women are represented and actively involved in all budget-related processes and decision-making.
- GRB has been incorporated into the overall budget guidelines and instructions, including BC1 and BC2 for all ministries.

- GRB guidelines have been developed for departments and other bodies on spending discretionary resources.
- GRB has been incorporated into guidelines for procurement.
- GRB has been incorporated into financial auditing mechanisms.
- GRB has been incorporated into all budget-related documents, including performance reports.
- A Gender Budget Statement is submitted with the annual budget, including ALL of the following components: (1) an explanation of the gender situation and key gender issues in the sector; (2) a breakdown of gender-specific allocations for the previous and planned year; (3) a detailed explanation of how allocations in each sector are promoting gender equality; (4) an explanation of gender impacts of programs and performance indicators from the previous year
- The Medium-Term Economic Policy Frameworks, including the MTBF and MTEF, are gender-sensitive
- Information and monitoring systems are gender-sensitive.
- Sex-disaggregated data is collected on public expenditures and expenditure reviews include sex-disaggregated benefit incidence and enumerate resources spent in reducing inequality.
- Sex-disaggregated data is collected on public revenue collection and revenue collection reviews include sexdisaggregated revenue incidence.

## Ministry of Women's Affairs GRB Checklist

- The gender-preparedness of the ministry has been assessed and is regularly re-assessed to measure progress and address deficiencies in gender-preparedness.
- All ministry staff, including budget unit, gender unit, policy and planning, HR and administrative staff, and monitoring and evaluation staff, have the knowledge and capacity to effectively practice GRB.
- The structure of the ministry allows for coordination and a formal role for gender focal points and the gender unit in the budget process.
- MoWA support mechanisms and focal points for other government actors have been identified, specified, and are known and readily accessible and available to all other government actors.
- MoWA has a formal role in the approval of the draft national budget in terms of gender sensitivity.
- Both men and women are represented and actively involved in all budget-related processes and decision-making.
- Appropriate GRB tools have been identified and utilized to inform sector policies, programs, and budget requests.
- Beneficiaries of all genders have been consulted, and the gender situation in this sector including the genderdifferentiated experiences and needs of men, women, boys and girls in this sector have been documented.
- Gender-differentiated experiences and needs and gender equality have been considered in budget planning.
- GRB guidelines are utilized in allocating discretionary resources.
- Gender-differentiated experiences and needs and gender equality have been considered in budget implementation.
- Gender-differentiated experiences and needs and gender equality have been considered in budget evaluation.
- Information and monitoring systems are gender-sensitive.
- Sex-disaggregated data is collected in all ministry programs and activities.

## Sectoral Ministry Checklists

- The gender-preparedness of the ministry has been assessed and is regularly re-assessed to measure progress and address deficiencies in gender-preparedness.
- The ministry has a gender policy.
- All ministry staff, including budget unit, gender unit, policy and planning, HR and administrative staff, and monitoring and evaluation staff, have the knowledge and capacity to effectively practice GRB.
- All ministry staff at the subnational level have the knowledge and capacity to effectively practice GRB.
- The ministry has a gender unit.
- The structure of the ministry allows for coordination and a formal role for gender focal points and the gender unit in the budget process.
- Both men and women are represented and actively involved in all budget-related processes and decision-making.
- Appropriate GRB tools have been identified and utilized to inform sector policies, programs, and budget requests.
- Beneficiaries of all genders have been consulted, and the gender situation in this sector including the genderdifferentiated experiences and needs of men, women, boys and girls in this sector have been documented.
- Gender-differentiated experiences and needs and gender equality have been considered in budget planning.
- GRB guidelines are utilized in allocating discretionary resources.
- Gender-differentiated experiences and needs and gender equality have been considered in budget implementation.
- Gender-differentiated experiences and needs and gender equality have been considered in budget evaluation.
- Information and monitoring systems are gender-sensitive.
- Sex-disaggregated data is collected in all ministry programs and activities.



## Policy/Program Checklist

- The policy/program includes gender equality priorities, strategic objectives, and planned outcomes.
- The policy/program addresses both practical gender needs (PGNs) and strategic gender needs (SGNs).
- All priorities, strategic objectives, and planned outcomes of the policy/program are gender sensitive.
- Policy/program indicators are gender-sensitive and allow for the measurement of progress towards gender equality.
- Gender equality objectives, targets, and indicators are specific, measurable, achievable, relevant, and time-bound.
- Both men and women were represented and actively involved in all aspects of the policy or program, including its design, planning, budgeting, implementation, monitoring, and evaluation.
- The program budget includes breakdowns according to: (1) expenditures that are specifically targeted at promoting gender equality; (2) expenditures that promote equality opportunities; (3) who will benefit from all general mainstream budget expenditures for the program with consideration to gender along with other demographic characteristics.
- The policy/program was developed based on a thorough gender analysis of the gender situation in this sector including the gender-differentiated experiences and needs of men, women, boys and girls OR the policy/program includes resources allocated specifically to assess the gender situation.
- The policy/program includes resources allocated specifically to evaluate the impact on gender equality.
- The staff of the policy/program are gender equitable and will allow for activities to target all genders.
- The policy/program includes the collection of sex-disaggregated data.
- Monitoring and evaluation frameworks are gender-sensitive.

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