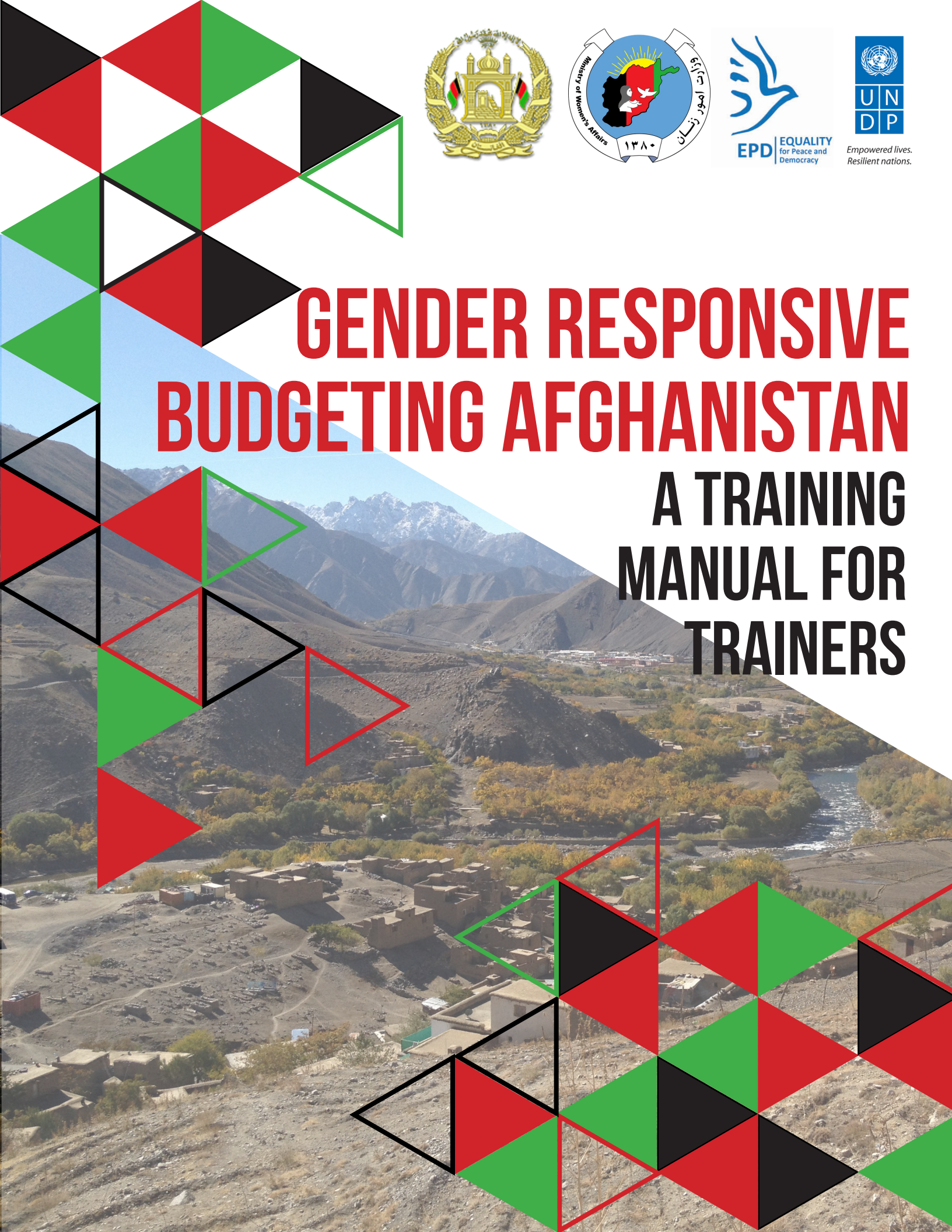




GENDER RESPONSIVE BUDGETING AFGHANISTAN

A TRAINING MANUAL FOR TRAINERS





PREFACE

[Message from Ministry of Finance]

[Message from MoWA]

[Message from UN]

Acknowledgments

The GRB Training Manual for the Government of the Islamic Republic of Afghanistan is the result of a coordinated effort between the Government of Afghanistan, the United Nations, and EQUALITY for Peace and Democracy. 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 Huber and Mateja Zupancic for compiling the Training Manual and Women Power Connect for their support in preparing for the development of the Training Manual. We would like to thank the entire EQUALITY for Peace and Democracy and UNDP GEP teams for their invaluable contributions to this project.

How to Use the Training Manual for Trainers

This manual is designed for trainers to use to train Afghan government officials on Gender Responsive Budgeting.

The training manual is divided into five 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. For example, Ministry of Finance officials may not need training on the national budget. It is okay to only use the necessary modules in implementing the training. The introduction includes a suggested training schedule, which estimates approximately how much time each module will take to assist trainers in their planning.

In the manual, green sections denote activities, red sections denote examples, and black sections denote videos. The training manual is accompanied by a separate book containing handouts for trainees. These handouts are noted throughout the training manual in red, italicized, underlined text. These handouts should be printed and distributed to the trainees throughout the training. The book of handouts also contains a CD-disc with each of the five videos utilized in the training, both in English and with Dari subtitles, and PowerPoint presentations to accompany each training module. These presentations can be used as a template and can be edited and adjusted according to your training needs.

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SUGGESTED TRAINING SCHEDULE

Day	Training Modules
1	Module 1: Gender- An Introduction
	Module 2: The National Budget
2	Module 3: Gender-Responsive Budgeting <ul style="list-style-type: none"> - What is GRB? - Afghanistan's Experience with GRB - The Five-Step Approach to GRB
3	Module 3: Gender-Responsive Budgeting <ul style="list-style-type: none"> - Tools
4	Module 3: Gender-Responsive Budgeting <ul style="list-style-type: none"> - Overcoming Limitations and Challenges - GRB at Different Levels - Applying GRB to Afghanistan's Budget Process
5	Module 4: Developing Gender-Sensitive Indicators
	Module 5: International Experiences
	Closing Session

MODULE 1: GENDER- AN INTRODUCTION		
Session	Topic	Time
Gender and Gender Roles	Sex, Gender and Gender Roles	60 minutes
	<i>Activity 1.1: Sex and Gender</i>	30 minutes
	Gender and Islam	10 minutes
	Practical and Strategic Gender Needs	20 minutes
<i>Total Time: 90 minutes</i>		
Gender Inequality	Gender Inequality and Unpaid Work	30 minutes
	<i>Activity 1.2: Gender Inequality and Unpaid Labor</i>	20 minutes
	Gender Inequality and the Economy	20 minutes
	Gender Inequality, Peace, and Good Governance	10 minutes
	Measuring Inequality	10 minutes
<i>Total Time: 70 minutes</i>		

Gender-Based Violence	<i>Activity 1.3: Gender-Based Violence</i>	15 minutes
	Forms, Causes and Impacts of Gender-Based Violence	15 minutes
	Role of Government in Combating Violence Against Women	10 minutes
	Video 1.1: Six Days	22 minutes
<i>Total Time: 62 minutes</i>		
Gender Mainstreaming for Ensuring Women's Rights	Gender Mainstreaming	15 minutes
	<i>Activity 1.4: Gender Mainstreaming</i>	15 minutes
	Women's Rights and Human Rights	15 minutes
<i>Total Time: 30 minutes</i>		
Total Time: 4 hours and 12 minutes		

MODULE 2 – THE NATIONAL BUDGET		
Session	Topic	Time
What is a Budget?	What is a Budget	30 minutes
	<i>Activity 2.1: Budget and Prioritization of Government Expenditures</i>	20 minutes
	Core and External Budgets	30 minutes
	<i>Activity 2.2: National Budget Classification</i>	20 minutes
<i>Total Time: 60 minutes</i>		
Afghanistan's Budget Process	Actors in the Budget Process	15 minutes
	Budget Cycle	30 minutes
	<i>Activity 2.3: Introduction to the Budgeting Process</i>	15 minutes
	Budget Guidelines	30 minutes
	<i>Activity 2.4: Understanding Budget Circulars</i>	15 minutes
<i>Total Time: 75 minutes</i>		
Budget Reforms	MTBF and MTEF	10 minutes
	Program Budgeting	10 minutes
	Provincial Budgeting	10 minutes
<i>Total Time: 30 minutes</i>		
Total Time: 2 hours 45 minutes (165 minutes)		

MODULE 3 – GENDER-RESPONSIVE BUDGETING		
Session	Topic	Time
What is Gender-Responsive Budgeting?	What is GRB?	10 minutes
	Video 3.1: Gender Responsive Budgeting	7 minutes
<i>Total Time: 17 minutes</i>		

Afghanistan's Experience with GRB	Institutionalization	10 minutes
	Who is involved in GRB?	10 minutes
<i>Total Time: 20 minutes</i>		
The Five-Step Approach to GRB	Step 1: Analyzing the Situations of Women, Men, Girls and Boys	5 minutes
	Step 2: Assessing the Gender-Responsiveness of Sector Policies	5 minutes
	Step 3: Assessing Budget Allocations	5 minutes
	Step 4: Monitoring Spending and Service Delivery	5 minutes
	Step 5: Assessing Outcomes	5 minutes
	<i>Activity 3.1: Causes, Consequences, Solutions (CSS) Exercise – A Method of Gender Analysis</i>	30 minutes
<i>Total Time: 55 minutes</i>		
Tools of Gender Responsive Budgeting	Tool 1: Gender Disaggregated Beneficiary Assessment	45 minutes
	Tool 2: Gender Disaggregated Public Expenditure Benefit Incidence Analysis (BIA)	30 minutes
	<i>Activity 3.2: How can we use gender-disaggregated BAs?</i>	3 minutes
	<i>Activity 3.3: How can we use gender-disaggregated public expenditure BIAs?</i>	
	Tool 3: Gender-Aware Public Expenditure Tracking Surveys (PETS)	30 minutes
	Tool 4: Gender-Disaggregated Public Revenue Incidence Analysis	30 minutes
	<i>Activity 3.4: How can we use Gender-Aware PETS?</i>	30 minutes
	<i>Activity 3.5: How can we use Gender-Disaggregated Public Revenue Incidence Analysis?</i>	
	Tool 5: Gender-Aware Policy Appraisal	30 minutes
	Tool 6: Gender-Aware Budget Statement	30 minutes
	<i>Activity 3.6: How can we use Gender-Aware Policy Appraisals?</i>	15 minutes
	<i>Activity 3.7: How can we use Gender-Aware Budget Statements?</i>	
	Tool 7: Gender-Disaggregated Analysis of the Budget on Time Use	30 minutes
	Tool 8: Gender-Aware Medium-Term Economic Policy Framework	30 minutes
	Tool 9: Gender Equality Costing Exercises	30 minutes

	<p><i>Activity 3.8: How can we use Gender-Disaggregated Analysis of the Budget on Time Use?</i></p> <p><i>Activity 3.9: How can we use Gender-Aware Medium-Term Economic Policy Framework?</i></p> <p><i>Activity 3.10: How can we use Gender Equality Costing Exercises?</i></p>	45 minutes
Total Time: 300 minutes (two 2.5 hour sessions)		
Overcoming Limitations and Challenges for GRB	Challenges	25 minutes
	<i>Activity 3.10: Filling the gaps</i>	15 minutes
Total Time: 40 minutes		
GRB at Different Levels	Central Government	45 minutes
	<i>Activity 3.11: Translating Policy Commitments into Outcomes Using GRB</i>	30 minutes
	GRB at the Sectoral Level	15 minutes
	<i>Activity 3.12: Assessing gender-preparedness of ministry</i>	10 minutes
	GRB at the Subnational/Local Level	10 minutes
	Video 3.2 : Gender Responsive Budgeting – Mysore, India	5 minutes
	GRB at the Program Level	40 minutes
	<i>Activity 3.13: Applying GRB to Programs – Ministry of Education Literacy Program</i>	30 minutes
	Video 3.3: SALAR Starter Kit for Gender Equality	15 minutes
Total Time: 130 minutes (2 hours 10 minutes)		
Applying GRB in Afghanistan's Budget Process	The Five-Step Approach and the Annual Budget Process	5 minutes
	Closing Session: How Can We Apply GRB	75 minutes
	<i>Activity 3.14: Actors in the budget process and GRB entry points</i>	15 minutes
	<i>Activity 3.15: How can we apply GRB in the planning phase of Afghanistan's budget process</i>	15 minutes
	<i>Activity 3.16: How can we apply GRB in the implementation phase of Afghanistan's budget process</i>	15 minutes
	<i>Activity 3.17: How can we apply GRB in the evaluation phase of Afghanistan's budget process</i>	15 minutes
	<i>Activity 3.18: How can we apply GRB in collecting gender-disaggregated data?</i>	15 minutes
Total Time: 80 minutes (1 hour 20 minutes)		
Total Time: 602 minutes (10 hours)		

MODULE 4 – DESIGNING GENDER-SENSITIVE INDICATORS

Session	Topic	Time
What is an Indicator?	Indicators and Proxy Indicators	15 minutes
	<i>Activity 4.1: Proxy Indicators</i>	10 minutes
	SMART Indicators	10 minutes
	What is a Gender-Sensitive Indicator	40 minutes
	<i>Activity 4.2: Developing Indicators</i>	30 minutes
<i>Total Time: 25 minutes</i>		
Developing Gender-Sensitive Indicators	Quantitative and Qualitative	10 minutes
	Types of Indicators-Process, Output, Outcome, Impact	70 minutes
	<i>Activity 4.3: Developing process indicators</i>	10 minutes
	<i>Activity 4.4: Developing output indicators</i>	10 minute
	<i>Activity 4.5: Developing outcome indicators</i>	10 minutes
	<i>Activity 4.6: Developing impact Indicators</i>	10 minutes
	<i>Activity 4.7: How can we use gender-sensitive indicators</i>	20 minutes
<i>Total Time: 80 minutes</i>		
Total Time: 1 hours 45 minutes (105 minutes)		

MODULE 5 – INTERNATIONAL EXPERIENCES

Session	Topic	Time
What can Afghanistan learn from international experiences with GRB?	Video 5.1: Gender Responsive Budgeting-Morocco	7 minutes
	<i>Activity 5.1: What can Afghanistan learn from international experiences with GRB?</i>	60-90 minutes
<i>Total Time: 60-90 minutes</i>		
Total Time: 60-90 minutes		



MODULE 1: GENDER - AN INTRODUCTION

Gender is often misunderstood as a women's issue. The meaning is unclear for many as there is no equivalent word in Dari or Pashto. However, one does not need to have been using the word gender to have been aware of and working on the relationship between men and women as a development issue. In the Afghan context, attempts at dealing with gender issues have primarily focused on women and girls who have largely been the victims of oppression and arrested development for a long time. At the same time, it has been widely acknowledged, the needs of both men and boys cannot be neglected.

In order to address the challenges that women and girls face, it is important that we understand the concepts of gender, sex, and gender inequality that underpin the barriers that women face in their family and public life. In this module, we familiarize ourselves with some of these terms, understand how they operate to make gender relations unequal and how Gender Responsive Budgeting can help address issues of gender inequality.

OBJECTIVE	<ol style="list-style-type: none"> 1. To familiarize with the concepts of sex and gender. 2. To enable participants to understand gender roles and relations in the family, community, society, and in the socialization process. 3. To emphasize the impact of gender inequality. 4. To highlight the various forms of violence against women and their impact on society. 5. To focus on the concept of gender mainstreaming ensuring women's human rights.
DURATION	3 hours and 20 minutes (one half-day session)
MATERIALS	Flipcharts, markers, writing utensils, paper, projector, projector screen, ball, printed handouts

HANDOUTS	Handout A: Glossary of Terms Handout 1.1: The Many Faces of Inequality Handout 1.2: GBV and VAW Handout 1.3: What is Gender Mainstreaming Handout 1.4: Who is Responsible for Gender Mainstreaming Handout 1.5: What are Human Rights Handout 1.6: Afghanistan EVAW Law
EXERCISES	Activity 1.1: Sex and Gender Activity 1.2: Gender Inequality and Unpaid Labor Activity 1.3: Gender-Based Violence Activity 1.4: Gender Mainstreaming
VIDEOS	Video 1.1: Six Days
OUTPUTS	Flipcharts with completed exercises for Activities 1.1, 1.2, and 1.4

Tips to the Trainer / Facilitator

- While introducing the concepts of sex and gender respect the experience of participants while clarifying dimensions that may be new for them.
- Adopt participatory method of brainstorming for eliciting responses of participants on key questions, suggested in the session plan.
- The trainer/facilitator must encourage discussion while being on track and encourage the participants to rethink assumptions.
- Initiate the discussion on various forms of GBV prevailing, causes and impact of GBV and the role of the Government in curbing it. Undertake the exercise on violence against women and note on the flipchart the explanations to a certain response.
- Each session may be summed up on the note of promoting understanding of the need for Gender Responsive Budgeting to identify gender based disadvantages, reduce gender based violence, protect and promote the women's rights and thereby move towards gender equality.
- Before understanding the different concepts of gender we need to understand the context in which we have to work and implement Gender Responsive Budgeting.

1.1 GENDER AND GENDER ROLES

Overview: This session clarifies the concepts of gender and sex. This session also deals with different roles of sex and gender in society. It discusses the practical and strategic gender needs followed by gender inequality and its impact.

SEX, GENDER, AND GENDER ROLES

ACTIVITY 1.1: SEX AND GENDER

Instructions to Trainer: *This exercise consists of three parts. Undertake the quiz below, then carry out the Gender roles exercise. List out the responses of participants on flip charts and discuss. The exercise is explained below.*

Time: 30 min

Materials Required: Flipchart, markers, ball

Sex versus Gender Exercise (10 minutes)

Read the following statements and ask the participants whether these refer to sex or gender. Allow them to discuss their ideas before giving the answer:

- a) Little girls are gentle, boys are tough. (*Answer: Gender*)
- b) Women give birth to babies, men do not. (*Answer: Sex*)
- c) Construction site workers in Afghanistan are mostly men. (*Answer: Gender*)

Gender Roles Exercise (20 minutes)

The objective of this exercise is to examine the lives of women and men in a comparative way. The aim is to bring out, in discussion, the way that female and male roles are constructed from birth onwards. The ball or an object that could be passed from participant to participant and should be kept moving rapidly for this exercise, so that participants respond spontaneously and say whatever comes into their minds at the time. This is also an energizing activity to be used to vary the pace in the workshop and get people moving around.

The story of Acbar and Lailumah

- Ask the group to form a circle and explain that they are going to construct biographies of two imaginary people, first Lailumah, then Acbar.
- Give a ball to someone in the group and ask that person to throw it, quickly, to anyone else in the group. As someone catches the ball, they say something about the life of Lailumah, beginning with her birth, the conditions of her life, her activities aspirations, her achievements and finally, how she dies. Ask the group to repeat the game, constructing the life of Acbar. Each life story should be given 10 minutes to complete.
- As this is going on, write the important elements of the stories on flipchart for discussion afterwards.
- In the whole group, go through the lives of Lailmah and Acbar. Discuss the roles and achievements assigned to them.

Adapted from "The Gender Training Manual," Oxfam, 1994, <http://policy-practice.oxfam.org.uk/publications/the-oxfam-gender-training-manual-141359>.

Sex	Gender
<ul style="list-style-type: none"> • Biological, Natural • Given • Non-Hierarchical • Constant, Non-changeable 	<ul style="list-style-type: none"> • Socio-cultural (created by society) and relational • Learned • Hierarchical • Changeable

Sex Roles	Gender Roles
<ul style="list-style-type: none"> • Same in all human societies, they are universal e.g., it is only women who give birth to children • Do not change with time. • Can be performed by only either of the sexes. • They are biologically determined. 	<ul style="list-style-type: none"> • May differ from society to society. • Can change with changing time. • Are performed by both sexes. • They are socially and culturally influenced.

GENDER AND ISLAM

Central to understanding Islam is the Shari'a, the body of all the rulings and provisions that are binding on legal and religious grounds. Since tradition and harmful practices hurt women in Afghanistan, Islam plays an important role for the advancement of women's rights and gender equality.

With regards to the rights of women, Islam provides clear guidance that men and women are equals before Allah. It is a clear teaching of the Qur'an that man and woman are equal in the sight of God, and the Qur'an uses both feminine and masculine terms and imagery to describe the creation of humanity from a single source. Jurisprudence contrary to these principles has often been the result of a misunderstanding or misapplication of the Qur'anic text resulting from cultural distortions.¹ Some of the Qur'anic verses that support gender equality and equity are:

O mankind, fear your Lord, who created you from one soul and created from it its mate and dispersed from both of them many men and women. And fear Allah, through whom you ask one another, and the wombs.

¹ Miriam A. Nawabi, "Women's Rights in the Constitution of Afghanistan", 2003, <http://www.constitutionnet.org/files/E13WomensRightsShort%20VersionNawabi.pdf>.

Indeed Allah is ever, over you, an Observer (Quran 4: 1, Oxford World's Classics edition)

And their Lord responded to them, "Never will I allow to be lost the work of [any] worker among you, whether male or female; you are of one another. So those who emigrated or were evicted from their homes or were harmed in My cause or fought or were killed - I will surely remove from them their misdeeds, and I will surely admit them to gardens beneath which rivers flow as reward from Allah, and Allah has with Him the best reward." (Quran 3: 195, Oxford World's Classics edition) And whoever does righteous deeds, whether male or female, while being a believer - those will enter Paradise and will not be wronged, [even as much as] the speck on a date seed (Quran 4: 124, Oxford World's Classics edition).

Whoever does an evil deed will not be recompensed except by the like thereof; but whoever does righteousness, whether male or female, while he is a believer - those will enter Paradise, being given provision therein without account (Quran 40: 40, Oxford World's Classics edition).

PRACTICAL AND STRATEGIC GENDER NEEDS

Practical Gender Needs (PGNs)

These are gender 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 women's subordinate position 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.¹

¹ Mediterranean Institute of Gender Studies, "Gender Glossary", 2009, <http://www.medinstgenderstudies.org/glossary-on-gender/>

Strategic Gender Needs (SGNs)

Strategic gender needs 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.² These challenge male dominance.

² *Ibid.*

Example of PGNs: One of the top priorities of the government in Afghanistan is to cater for the health needs of women. As delineated in the NAPWA, in this case practical gender needs would refer to policies advanced to improve access to health care especially for rural women, by promoting a culture of health and understanding of basic health, and policies geared towards the reduction of maternal mortality.

Example of SGNs: in order to cater for SGNs in the health sector, the NAPWA proposes also the promotion of women's representation in the health sector. By increasing the presence of women in the health sector will contribute to the promotion of 'understanding of women's issues, increasing gender sensitivity among medical staff, and incorporating women's concerns into the delivery of health services'. There is a potential for change in gender relations because women working in the health sector are empowered due to their higher levels of independence inside the family and their possibility of occupying decision-making positions in the health sector.

Practical Needs	Strategic Needs
<ul style="list-style-type: none"> • Tend to be immediate and short-term • Unique to particular women • Relate to daily needs, food, housing, income, health, children, etc. • Easily identifiable by women • Can be addressed by provision of specific inputs such as food, hand pumps, clinics, etc. 	<ul style="list-style-type: none"> • Tend to be long term • Common to almost all women • Relate to disadvantaged position, subordination, lack of resources and education, vulnerability to poverty and violence, etc. • Basis of disadvantage and potential for change not always identifiable by women • Can be addressed by consciousness-raising, increasing self-confidence, education, strengthening women's organizations, political mobilization, etc.

Addressing Practical Needs	Addressing Strategic Interests
<ul style="list-style-type: none"> • Tends to involve women as beneficiaries and perhaps as participants. • Can improve the condition of women's lives. • Generally does not alter traditional roles and relationships 	<ul style="list-style-type: none"> • Involves women as agents or enables women to become agents • Can improve the position of women in society. • Can empower women and transform relationships

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.

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.



The Story of the Fox and the Crane

Equal treatment does not mean the same treatment!

The Fox invited the Crane to dinner. He served the food on a large flat dish. The Crane with her long, narrow beak could not eat.



The Crane invited the Fox to dinner. She served the food in a deep vase, and so the Fox with his short, wide face could not eat.

Both friends had an equal opportunity for nourishment, but each time one of them could not take advantage of this opportunity.

The development challenge in every case is to identify barriers to the opportunities that exist, and custom design the adjusted interventions that will lead to equality of outcome.

Example: Although the tashkeel (organizational structure) of the Afghan National Police (ANP) reserves jobs for female civil servants and police officers, women fill fewer than half these jobs. This is partly because many provincial chiefs of police are reluctant to accept female recruits. There is very little pressure on police chiefs to recruit more women, nor on the Afghan Ministry of the Interior, which oversees the ANP, to initiate reforms. Negative attitudes and practices persist after women have been recruited. Policewomen often lack basic items, such as uniforms, which male colleagues receive. Many find themselves performing menial tasks (such as making tea) and receive little or no training opportunities to develop their careers are extremely limited, leaving intelligent and ambitious policewomen unmotivated and unfulfilled. It is therefore clear that adequate measures to facilitate equal access, control and equal results of men and women entering the police force have not been taken.

1.2 GENDER INEQUALITY

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. See [*Handout 1.1 – Many Faces of Gender Inequality*](#).

Gender-Neutral versus Gender-Sensitive

Gender-neutral refers to when gender is not considered relevant to the development outcome and gender norms, roles and relations are not affected (worsened or improved). A gender-neutral programme/project/policy/etc. therefore does not reinforce gender inequalities. Gender-sensitive, on the other hand, is when gender is a means to reach the development goal and it attempts to redress gender inequality.

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.¹

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

¹ "UNIFEM's Work on Gender Responsive Budgeting Overview," UNIFEM, 2009, <http://www.unwomen.org/~media/Headquarters/Media/Publications/UNIFEM/UNIFEMWorkgrboverview.pdf>.

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 gender-sensitive. Alternative terms could be “unpaid domestic worker” or “unpaid agricultural worker.”

ACTIVITY 1.2: GENDER INEQUALITY AND UNPAID LABOR

Instructions to Trainer: *Project the scenario below on the projector screen so participants can follow along with the story and visualize the daily schedules of Fatima and Zubair.*

Time: 20 min

Materials Required: Flipchart, paper, writing utensils, markers, printed handouts

Read the participants the following summary:

Fatima and Zubair are married. They have 6 children—2 boys and 4 girls. The oldest child is 8 years old and the youngest is 2 months old. Fatima and Zubair live in a house with 3 bedrooms and a small garden in Behsood district of Nangarhar province. Zubair’s mother, who is old and cannot cook or clean or care for herself, also lives with Fatima and Zubair. Zubair works as a day laborer, and Fatima takes care of the household, as well as the small plot of land they have for growing vegetables which are sold at the market.

Now, ask the participants to work together to fill out the following schedule of Fatima and Zubair’s days according to what they think each person would be doing at that time, considering the following tasks they must each complete. Allow the participants 15 minutes to complete the schedule.

	Fatima	Zubair
Tasks to complete	<ul style="list-style-type: none"> • Prepare breakfast, lunch, and dinner for 9 people • Clean dishes after each meal • Bathe and clothe 6 children and mother-in-law • Prepare 4 children for school and ensure they get to school • Tend the vegetables and collect vegetables to sell at the market • Wash, hang, and put away clothing, shoes, etc. • Ensure 4 children return home from school • Clean house and yard • Put 6 children and mother-in-law to bed • Feed and change 2-month old baby throughout the day and night 	<ul style="list-style-type: none"> • Travel to Jalalabad for the day’s work • Work a full day on a construction site • Go to the market to buy food and other household items

	Fatima	Zubair
7:00am to 8:00am		
8:00am to 10:00am		
10:00am to 12:00pm		
12:00pm to 2:00pm		
2:00pm to 4:00pm		
4:00pm to 6:00pm		
6:00pm to 8:00pm		
8:00pm to 10:00pm		

Spend 5 minutes discussing the schedule.

- How much money did Fatima make? How much money did Zubair make?
- How were Fatima and Zubair's days and workload different? How were they the same?
- About how many hours was Fatima working? Zubair?
- Do you think Fatima understands what Zubair's day is like? Do you think Zubair understands what Fatima's day is like? How might this affect their relationship with one another?
- Is it fair that Fatima's unpaid work isn't considered work the same as Zubair's?

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 nation. Because women account for one-half of a country's potential talent base, a nation's competitiveness in the long term depends significantly on whether and how it educates and engages women in the economy.¹

Some of the most compelling findings regarding the benefits of gender equality are emerging from companies. 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.²

The findings of David Dollar and Roberta Gatti find a correlation between a high GNP (*Gross National Product - 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, they also find 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.³

² Ibid.

³ David Gumbel, "The Influence of Gender Inequality on Economic Growth," 2004, http://david-gumbel.de/uploads/media/Ausarbeitung_Seminar_Wirtschaftsgeschichte_Gender_Inequality.pdf.

¹ "Global Gender Gap Report," World Economic Forum, 2014, http://www3.weforum.org/docs/GGGR14/GGGR_CompleteReport_2014.pdf.

How does gender equality promote economic growth?⁴

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 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.

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 poor while higher-income countries tend to have greater gender equality.
- As women are the primary caregivers for children, the human capital of the next generation is increased when women have more 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.
- 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.
 - Researchers are beginning to put monetary value on the loss of productivity resulting from violence against women. In one study in Colombia, women who experience severe domestic violence earn 70 per cent 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 per cent of GDP annually.

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.
 - As well as discriminatory laws, childcare and domestic responsibilities 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 per cent). However, 28 per cent of working women are self-employed, compared to 34 per cent of

⁴ John Ward, Bernice Lee, Simon Baptist, and Helen Jackson "Evidence for Action: Gender Equality and Economic Growth," Chatham House, 2010, <https://www.chathamhouse.org/sites/files/chathamhouse/public/Research/Energy,%20Environment%20and%20Development/0910gender.pdf>.

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
 - Although its impact is small, gender inequality in education and employment may reduce the incentive to invest.
 - 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.
 - Moreover, new investment not only increases growth directly, it is also necessary for economies to adopt more productive technologies,
- 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 export-orientated 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.

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.⁵

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. 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.⁶

Legislative structures may help prevent gender-biased discrimination in society and create an ecosystem of support 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.⁷

⁵ "Global Gender Gap Report," World Economic Forum, 2014.

⁶ Ibid.

⁷ Ibid.

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.²

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 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.

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. This gender-based violence not only destroys homes but also significantly affects politics and security at both the national and the international levels.¹

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.²

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.³ 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 percentage points in the proportion of female members of parliament (MPs) is associated with an improvement in the International Country Risk Guide's index of corruption. Furthermore, an increase of about 13 percentage points in women's share within the labor force is associated with a one-point improvement in the same ICRG corruption rating.⁴

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.⁵ 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. This research will also examine this relationship in the context of Afghanistan as an important point for advocating for women's political participation and advocating increased female participation.

1 Valerie Hudson, Bonnie Ballif-Spanvill, Mary Caprioli and Chad F. Emmett, *Sex & World Peace* (USA: Colombia University Press, 2012).

2 Valerie M. Hudson, "What Sex Means for World Peace," *Foreign Policy*, 24 April 2012, http://www.foreignpolicy.com/articles/2012/04/24/what_sex_means_for_world_peace.

3 Ibid.

4 John Ward, Bernice Lee, Simon Baptist, and Helen Jackson "Evidence for Action: Gender Equality and Economic Growth," 2010.

5 Ibid.

MEASURING INEQUALITY

- Gender Inequality Index of UNDP measures inequality between genders in three dimensions, with carefully chosen indicators to reflect women's reproductive health status, their empowerment and labor market participation relative to men's.
- The Gender Inequality Index (GII) provides insights into gender disparities in health, empowerment and labor market in 148 countries. It can be useful to help governments and others understand the ramifications of gaps between women and men. It could be readily adapted for use at the national or local level. According 2012 data, in terms of GII, the rank of Afghanistan is 147 amongst 148 countries.
- Afghanistan has not reported its gender gap in the World Economic Forum's The Global Gender Gap Report.¹ The 2013 report ranks 136 countries based on gender gap indicators in four key areas:
 - (1) **Economic participation and opportunity**, which includes female labor force participation, wage equality and the percentage of women in high-ranking, highly-skilled jobs;
 - (2) **Educational attainment**, which looks at female literacy, and women's access to and enrollment in both basic and higher education;
 - (3) **Political empowerment**, which examines the number of women holding political office as well as the number of female heads of state over the last 50 years;
 - (4) **Health and survival**, which is measured by comparing female and male life expectancy and mortality rates.

¹ "The Global Gender Gap Report," World Economic Forum, 2013, http://www3.weforum.org/docs/WEF_GenderGap_Report_2013.pdf.

1.3 GENDER-BASED VIOLENCE

Overview: This session examines various forms of violence faced by the women in Afghanistan, their cause and impact and the government's efforts in helping to curb the incidence of violence against women.

ACTIVITY 1.3: GENDER-BASED VIOLENCE

Instructions to Trainer: Read the following statements below out loud. Ask the participants whether they are true or false.

Time: 15 min

Materials Required: None

No	Statement	True	False
1.	Gender-based violence is a serious violation of women's human rights.	x	
2.	Men cannot control themselves. Violence is simply part of their nature.		x

4.	Women who have experienced physical intimate partner violence are more likely to have complications when giving birth.	x	
5.	Children of abused women may be more likely to die before the age of five.	x	
6.	Women who experience gender-based violence provoke the abuse through their inappropriate behavior.		x
7.	Violence stops when a woman becomes pregnant.		x
8.	Most women are abused by strangers. Women are safe when they are home.		x
9.	If a woman tries to please a man, he will love her more and will not beat her.		x

Guidelines for summing up:

Myth	Reality
<i>GBV only happens to poor and marginalized women.</i>	<i>GBV happens among people of all socioeconomic, educational, and racial profiles.</i>
<i>Men cannot control themselves. Violence is simply part of their nature.</i>	<i>Male violence is not genetically based. It is perpetuated by a model of masculinity that permits and even encourages men to be aggressive.</i>
<i>Most women are abused by strangers. Women are safe when they are home.</i>	<i>Studies consistently show that most women who experience GBV are abused by people they know; often the perpetrators are those they trust and love.</i>
<i>Women who experience gender-based violence provoke the abuse through their inappropriate behavior.</i>	<i>Within many societies, there is a widespread belief that women deserve or provoke the violence they receive. For example, that disobedient wives deserve to be beaten by their husbands or that women who were raped were probably “asking for it” because of the way they dressed or acted. As community leaders/advocates/health providers/educators/police, it is extremely important to examine our own individual values and beliefs about gender roles. Blaming the victim can cause great harm to a survivor and reflects a failure to acknowledge gender-based violence as a violation of human rights.</i>
<i>Violence stops when a woman becomes pregnant.</i>	<i>Worldwide, as many as one in every four women is physically abused during pregnancy.</i>

Source: “Training Manual on Gender-Based Violence,” Ministry of Public Health, Government of the Islamic Republic of Afghanistan, 2011, http://moph.gov.af/Content/Media/Documents/GBV_Training_Manual_English1642012115833180553325325.pdf.

FORMS, CAUSES, AND IMPACTS OF GENDER-BASED VIOLENCE (GBV)

See [Handout 1.2 – Gender-Based Violence \(GBV\) and Violence Against Women \(VAW\)](#)

According to a 2008 report, 87% of Afghan women had experienced at least one form of physical, sexual, or psychological violence or forced marriage.¹ The EVAW Law in Afghanistan was first drafted in 2008 and enacted by presidential decree in 2009. It criminalizes acts of violence against women and specifies punishments for those who commit such acts. The law outlines the responsibilities of seven ministries and public institutions for enforcing the law, including the police and judiciary.

¹ Diya Nijhowne and Lauryn Oates, “Living With Violence: A National Report on Domestic Abuse in Afghanistan,” Global Rights, March 2008 http://www.globalrights.org/sites/default/files/docs/final_DVR_JUNE_16.pdf.

Even 5 years after its enactment, the EVAW Law is still controversial in Afghanistan, and the effectiveness of the law remains low. UNAMA found that from October 2012 to September 2013, in 16 provinces prosecutors registered 650 incidents of VAW, but the EVAW Law was only used in 17% of cases, and the courts only applied the law in 60 decisions.² Though the registration of reported incidents increased by 28% from the previous year, using the EVAW law as a basis for indictment only increased by 2%. In the same period, 1,019 incidents of VAW were registered by the Departments of Women's Affairs, suggesting that Afghan women and their families are still hesitant to go to police and prosecutors with their cases.

Forms of violence (as listed in the Elimination of Violence against Women (EVAW) Law)

- 1) rape,
- 2) forcing into compulsory prostitution
- 3) recording the identity of the victim and publicizing the identity of the victim
- 4) setting into flames, spraying chemicals or other dangerous substances
- 5) forcing into self-immolation or suicide or using poison or other dangerous substances
- 6) causing injury or disability
- 7) battery and laceration
- 8) selling of women for the purpose of marriage
- 9) baad (retribution of a woman for a murder, to restore peace)
- 10) forcing into compulsory marriage
- 11) prohibiting from the right of marriage
- 12) marriage before the legal age
- 13) abusing, humiliating, intimidating
- 14) harassment and persecution
- 15) forced isolation
- 16) not feeding

17) dispossessing from inheritance

² "A Way to Go: An Update on Implementation of the Law on Elimination of Violence Against Women in Afghanistan," UNAMA, 2013, http://unama.unmissions.org/Portals/UNAMA/Documents/UNAMA%20REPORT%20on%20EVAW%20LAW_8%20December%202013.pdf.

- 18) refusing to pay the dowry
- 19) prohibiting to access personal property
- 20) deterring from education and work
- 21) forced labor
- 22) marrying more than one wife without the observance of Article 86 of Civil Code and
- 23) denial of relationship

Cause of gender-based violence

- Male domination in society
- Lack of financial independence of women
- Lack of education of women
- Weak Legal system/gender unequal legal system
- Over-expectations from women by the family
- It has to be emphasized that not only men are involved in the perpetration of violence against women and sometimes the whole family supports it by putting pressure on the male members to commit it. It is therefore important to acknowledge the contribution of women to violence against women.

Impact of gender-based violence

- Imbalance in family life
- Bad effects on children
- Low self confidence of women and children
- Suicide/Deaths
- Adverse economic impact
- Mental and physical health imbalance
- Withdrawal of children, particularly girls from schools

ROLE OF GOVERNMENT IN COMBATING VIOLENCE AGAINST WOMEN (VAW)

The Constitution of the Islamic Republic of Afghanistan (2004) sets out the legal framework for the protection and advancement of human rights, including women's rights.

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

Article 54 The state adopts necessary measures to ensure physical and psychological well-being of family, especially of child and mother, upbringing of children and the elimination of traditions contrary to the principles of sacred religion of Islam.

Article 130 When there is no provision in the Constitution or other laws regarding ruling on an issue, the courts' decisions shall be within the limits of this Constitution in accord with the Hanafi jurisprudence and in a way to serve justice in the best possible manner.

The Government adopted various measures for protecting women and preventing violence against women. These include the enactment of the EVAW Law, the establishment of Special EVAW Prosecution Offices, and the establishment of protection shelters for women victims of domestic violence.

Preventing and addressing gender-based violence is the responsibility of many sectors. For example, the Ministry of Public Health needs to consider response mechanisms for women who have been the victims of physical or sexual abuse. The Ministry of Women's Affairs needs to consider adequately resources and protecting Women's Protection Centers. The Ministry of Justice needs to consider adequately resourcing EVAW Prosecution Offices and capacity building of staff on women's issues. The Ministry of Interior needs to consider resourcing Family Response Units for dealing with female and child victims of crime and domestic abuse.

Video 1.1: Six Days

Six Days is a documentary by The Kvinna till Kvinna Foundation, produced by the Swedish production company Thelma/Louise. The film follows three women in three different countries, fighting for change in the wake of war and conflict -- Lanja Abdulla, from the Kurdistan region of Iraq, Nelly Cooper from Liberia and Maia Kvaratskhelia from the breakaway region of Abkhazia in Georgia.

1.4 GENDER MAINSTREAMING FOR ENSURING WOMEN'S RIGHTS

Overview: This session clarifies the concept of gender mainstreaming and focuses on the efforts at the international level to protect and promote women's human rights.

GENDER MAINSTREAMING

ACTIVITY 1.4: GENDER MAINSTREAMING

Instructions to Trainer: Distribute *Handout 1.3 – What is Gender Mainstreaming* and *Handout 1.4 – Who is Responsible for Gender Mainstreaming* to all participants.

Time: 15 min

Materials Required: Flipchart, markers, printed handouts

Give participants 5 minutes to read through the handouts. Ask participants to explain their understanding of the term 'gender mainstreaming' and who is responsible for gender mainstreaming in governance.

List out the responses of participants on the flipchart and agree on a working definition of Gender Mainstreaming.

Guidelines for summing up:

- Gender Mainstreaming refers to a process of assessing the implications for women and men of any planned action, including legislation, policies or programs, in any area and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension in the design, implementation, monitoring and evaluation of policies and programs in all political, economic and social spheres, such that inequality between men and women is not perpetuated. The ultimate goal is to achieve gender equality.
- All government officials and elected representatives who are involved in policy formulation, project planning, preparation of budgets, program implementation and review are responsible for gender mainstreaming.

WOMEN'S RIGHTS AND HUMAN RIGHTS

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. See *Handout 1.5 – What are Human Rights*.

In Afghanistan's Constitution:

- The preamble and Articles 6, 7, and 48 of the Constitution of Afghanistan commits fully or in part to respecting the Universal Declaration of Human Rights (UDHR), assuring civil, political, economic, social, and cultural rights.
- Articles 29 and 49 prohibit forced labour, torture, and other inhumane punishments
- Articles 52 and 43 assure free health care and

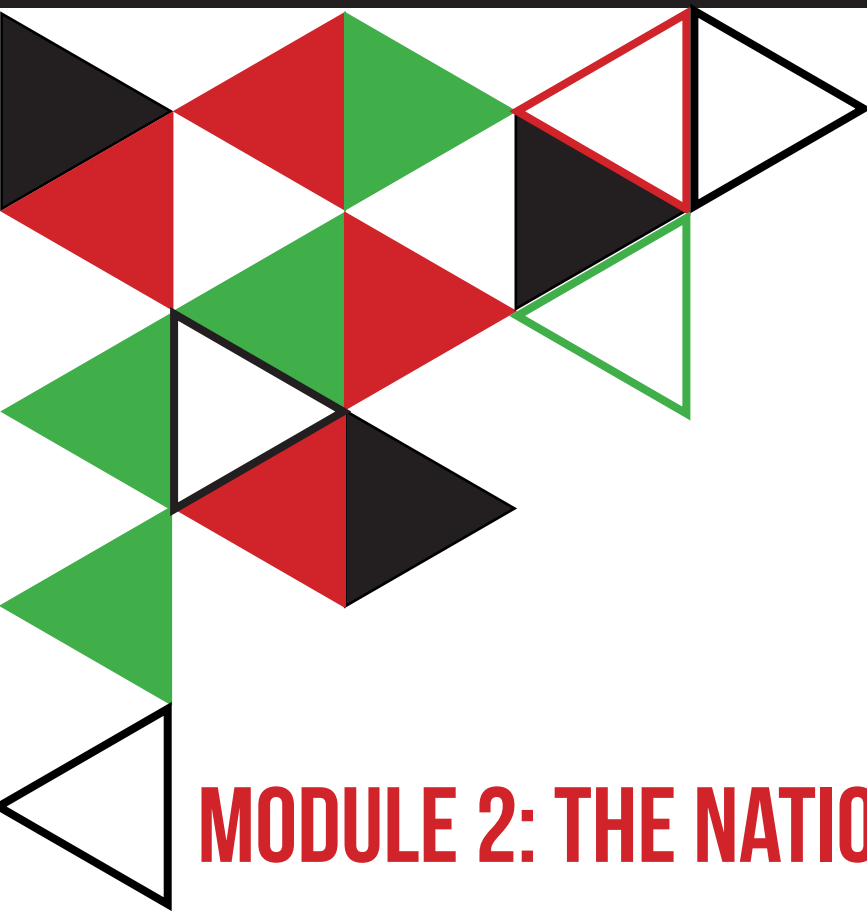
education respectively

- Under Article 7, the state shall abide by the UN Charter, international treaties (like the International Covenant on Economic, Social and Cultural Rights, and International Covenant on Civil and Political Rights) international human rights conventions that Afghanistan has signed and the Universal Declaration of Human Rights.
- Since Afghanistan is a signatory to the Convention on the Elimination of all forms of Discrimination against Women (CEDAW), there is an implicit prohibition on sex discrimination in both public and private sectors of society.
- According to Article 58, any person whose fundamental rights have been violated can file a complaint with the Afghanistan Independent

Human Rights Commission (AIHRC), which can refer cases to legal authorities and provide assistance to the victim.

Steps towards promoting women's rights in Afghanistan:

- Declaration of the Essential Rights of Afghan Women: Signed in 2002, this declaration provides that there be equality between men and women, equal protection under the law, institutional education in all disciplines, freedom of movement, freedom of speech and political participation and the right to wear or not to wear the burqa or scarf.
- The Bonn Agreement This agreement served as a foundation for the establishment of democratic governance in Afghanistan, and recognizes that the participation of women and attention to their rights and status are both a requirement and a vision of the national peace and reconstruction process.
- Convention on the Elimination of all forms of Discrimination against Women (CEDAW) The ratification of CEDAW by the Government in March 2003 made it part of the country's legal and policy frameworks.
- Afghanistan is among the 122 countries that endorsed the historic 'Declaration of Commitment to End Sexual Violence in Conflict'
- The new Constitution of Afghanistan from 2004 has enshrined equal rights for women and men.
- Gender and the MDGs The Afghan Government has agreed to pursue nine major goals under the MDG framework up to the year 2020. These include women-specific targets in the fields of education, economics, health, and political participation.
- The National Action Plan for the Women of Afghanistan (NAPWA) (2007-2017) provides a policy framework to guide the work of all relevant government departments in improving women's rights. It contains 35 commitments to help tackle violence against women.
- The Beijing Platform for Action The Platform was adopted during the Fourth World Conference on Women in Beijing. It provides for strategic measures that have to be adopted to advance the status of women.
- A landmark law was enacted in 2009 Elimination of Violence against Women Law (EVAW) to protect the rights of women. It criminalizes over 20 acts of violence against women and specifies punishments for perpetrators.



MODULE 2: THE NATIONAL BUDGET

“The Budget reflects the values of a country – who it values, whose work it values and who it rewards....and who and what it doesn’t”. – Pregs Govender (member of South African Parliament)

Budget is not just an annual statement of receipts and expenditures but rather an instrument for fulfilling the obligations of the state. Budgets are political statements of the priorities set by the government in resource allocation. On one hand they influence the overall level of income and employment in a country, and on the other they reflect its political priorities. Although the numbers and figures compiled in the budget documents may appear gender-neutral, empirical findings show that expenditure patterns and the way government raises revenue have a different impact on women and girls as compared to men and boys. Thus if addressing gender needs is the priority of the government, then it can be best reflected through its budgets. In this module, we will familiarize ourselves with some of the budgetary terms; understand how the process works and how gender can be integrated in the process to promote the mandate of gender equality as envisioned in the NAPWA.

OBJECTIVE	<ol style="list-style-type: none"> 1. To familiarize the participants with the concept of budget, budget classification and the budget making process. 2. To facilitate the understanding of the budget reforms introduced in Afghanistan like program budgeting and provincial budgeting. 3. To enable participants to understand the entry points in the budget for integration of gender concerns
DURATION	2 hours 45 minutes (one half-day session)
MATERIALS	Flipcharts, markers, paper, writing utensils, projector, projector screen, printed handouts

HANDOUTS	Handout 2.1: Definition of a Budget Handout 2.2: Budget Classification Handout 2.3: Afghanistan National Budget Classification Handout 2.4: Afghanistan's Budget Cycle Handout 2.5: Budget Formats and Circulars Handout 2.6: 1393 BC1 Instructions Handout 2.7 BC2 1394 Handout 2.8: Budget Calendar
EXERCISES	Activity 2.1: Budget and Prioritization of Government Expenditures Activity 2.2: National Budget Classification Activity 2.3: Introduction to the Budgeting Process Activity 2.4: Understanding Budget Circulars
OUTPUTS	Flipcharts with completed exercises for Activity 2.1, 2.2, 2.3, and 2.4

Tips to the Trainer / Facilitator

- The ultimate aim of GRB work is to have budgets that are gender-responsive – that address the needs and interests of women and men, girls and boys, and that focus on the needs of the poorest.
- Remember that a range of players are involved in the process of drawing them up, and each of the players will promote their own agenda. Therefore emphasis on the greater participation in the budget process, especially of ordinary people as well as of (women) parliamentarians, is extremely important.
- Stress the need to understand the existing budget process and to explore opportunities for greater participation. Examining the budget process can also give other ideas of possible places for incorporating gender.
- Adopt participatory method of brainstorming for eliciting responses of participants on key questions, suggested in the session plan. The brainstorming data generated will be analyzed and summarized by the facilitator.
- If you feel that many of the participants have some knowledge of the budget process, divide participants into several groups and ask each group to draw a diagram or construct a table illustrating the budget process, and showing where different role players intervene. After group work, you can put all the diagrams up on the wall, and have a 'gallery walk' where each group explains its diagram to all the participants. You can then try to come to consensus by bringing all the bits of knowledge together.
- Each session may be summed up on the note of promoting understanding of the need for Gender Responsive Budgeting and the scope for integrating gender into the budget process at all levels.

2.1 WHAT IS A BUDGET?

Overview: This session clarifies the concepts of budget, the difference between core and non-core budget, operation and development budget.

WHAT IS A BUDGET?

ACTIVITY 2.1: BUDGET AND PRIORITIZATION OF GOVERNMENT EXPENDITURES

Instructions to Trainer: Ask participants to form groups of 2-3 people, with only men or women in each group. Distribute [Handout 2.1-Definition of a Budget](#) and [Handout 2.2-Budget Classification](#). Project the table below on the projector screen.

Time: 20 min

Materials Required: Flipcharts, markers, paper, writing utensils, projector, projector screen, printed handouts

1. Ask participants to form working groups. Each group should consist of only female or male participants.
2. Tell the participants to think of the situation of women (if you are female) or of men (if you are male) in Afghanistan and agree on eight needs which they perceive as being most important to be fulfilled in the next budget period.
3. Participants should prioritize budget expenditures accordingly by allocating the share of an assumed budget (= 100%) to the following eight sectors:

No.	Sector	Allocation in %	Reasons
1	Security		
2	Good Governance, Rule of Law and Human Rights		
3	Infrastructure and Natural Resources		
4	Education		
5	Health		
6	Agriculture and Rural Development		
7	Social Protection		
8	Economic Governance and Private Sector Development		

Source: Afghanistan budget classification

4. Ask participants to present their findings to the entire group and explain their choices.

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.

The Afghan budget maintains the Government's major budgetary objective of allocating fiscal resources in accordance with the Afghanistan National Development Strategy (ANDS) and National Priority Programs (NPPs). This ensures resources are directed to those programs and sectors identified as priorities for economic and social development.

In recent years the Afghan Government's fiscal policy has focused on maintaining macro and strengthening fiscal sustainability, addressing security issues, improving service delivery, reducing poverty and

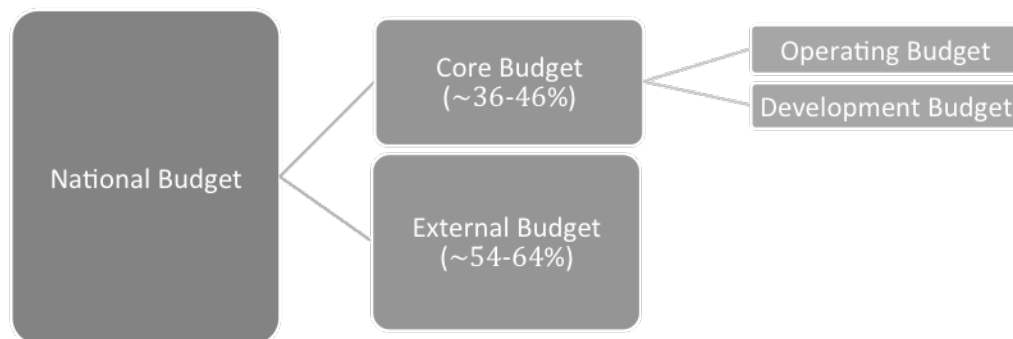
unemployment and facilitating growth opportunities for the private sector. Different budget reforms were piloted and implemented differently. Program budgeting was implemented by all ministries; provincial budgeting by four ministries in all provinces; gender-responsive budgeting, especially with the creation of the (gender-responsive budgeting) GRB cell at the Budget Directorate at the MoF, and a pro-poor budget analysis has been added to the national budget statement and several line ministries. These will be discussed at a later stage of the training.

Building blocks of a sound budget management system, as it determines the manner in which the budget is recorded, presented and reported, and as such has a direct impact on the transparency and coherence of the budget.

CORE AND EXTERNAL BUDGETS

The national budget of Afghanistan consists of the Core Budget and External Budget. The core budget is comprised of all domestic revenues and donor funding that has been directed through the coffers of the government of Afghanistan. The Core Budget comprises the Core Operating Budget that covers the current expenditure and the Core Development Budget, which details the reconstruction costs.

The national budget is approved by the Cabinet and National Assembly. It consists of funds that flow through the government's treasury apparatus, and is subject to the government's Public Finance Management (PFM) systems. The External Budget by contrast includes expenditures disbursed directly by donors and hence is outside the government's PFM system.



The main sources of donors grants to the Operating budget are from Afghanistan Reconstruction Trust Fund (ARTF), Law and Order Trust Fund for Afghanistan (LOTFA) and Combined Security Transition Command – Afghanistan (CSTC-A) for Ministry of Defense (MoD). For development budget grants, the largest sources of funding are generally the Asian Development Bank (ADB), ARTF and the World Bank.

ACTIVITY 2.2: NATIONAL BUDGET CLASSIFICATION

Instructions to Trainer: This activity consists of three questions for discussion and a quiz. Ask participants to form groups of 2-3 people each. Distribute [Handout 2.3-Afghanistan National Budget Classification](#) to each participant. Complete the first part as a discussion within groups, then the quiz as one group

Time: 20 min

Materials Required: Flipcharts, markers, writing utensils, projector, projector screen, printed handouts

Part 1:

Start the session by eliciting responses of participants on the key questions:

- What does budget tell us? List out the responses of participants on flip charts and discuss.
- Share the sector-wise allocation as shown in Exercise 2.1 on the projector and ask the participants how such allocation caters to the needs of women and men, girls and boys. Ask each group to write their observation on flipchart paper and then ask each group to report, focusing on observations that have not been made by the previous group/s.

Part 2:

QUIZ – Read the examples out loud and ask the participants to select the right answer.

Is it operating or developmental expenditure?

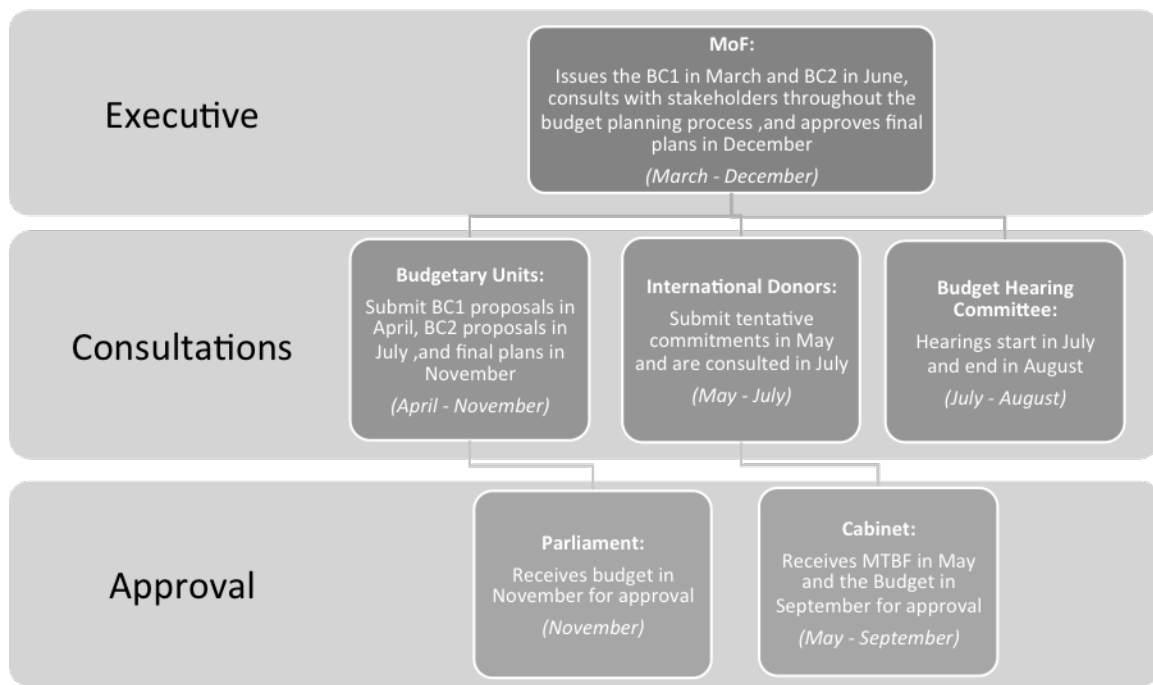
- A) Interest payments (Answer: Operating)
- B) Goods and services (Answer: Operating)
- C) Salaries (Answer: Operating)
- D) Building hospitals (Answer: Development)
- E) Building roads (Answer: Development)
- F) Building schools (Answer: Development)

2.2 AFGHANISTAN'S BUDGET PROCESS

Overview: This session clarifies the participants' understanding of the government budget process. It discusses the actor's responsibilities in the budget process and also the features of a sound budget process. It attempts to demystify the budget making processes and links it to an everyday experiences.

ACTORS IN THE BUDGET PROCESS

Donor agencies play a powerful role in the budget process of Afghanistan. To be supportive of sound budget practices, it is important that the donor funding is transparent and predictable, and full information on such funding is given in the budget. Donors are increasingly using the on-budget mechanism for aid delivery. Development Partners remain committed to provide at least 50% of aid on-budget consistent with the Tokyo

**Legend:**

Budgetary Unit = Units that develop the budget plans for the line ministries

BC = Budget Circular represents a budget draft outlining programming activities per line ministry

Budget Hearing Committee = Committee that consists of representatives from the MoF, MoE, MoFA and OACOMS

PDPs = Provincial Development Plans are meant to arrange provincial development objectives according to priorities and guides development initiatives for the central government, provincial government, and donor community

MTBF = Medium-term Budget Framework establishes budget priorities in line with available resources

Mutual Accountability Framework from June 2013 and annually thereafter. They have also committed to align at least 80% of their aid to the National Priority Programs. However, MoF reports of commitments at supporting the budget as remaining unmet in Afghanistan.

The Ministry of Finance (MoF), which coordinates and drives the budget process in accordance with a schedule or a budget calendar, is the main actor. MoF has the economic expertise to prepare macroeconomic projections which are important to assess the amount of money that will be available for spending. The finance ministry also plays a crucial role in formulating fiscal policy, guiding the drafting of the budget, and later in monitoring budget implementation. Various line Ministries are ultimately responsible for expenditures within their jurisdiction, such as health, education, agriculture and so on.

The role of the legislature is to scrutinize and approve the budget proposals without changes, as it depends on the discussion and decision of the Budget Hearing Committee. In Afghanistan the way the government grants project contracts and the way it monitors implementation on the ground are less transparent.

It is assumed that the legislators are aware of their constituencies' priorities and needs when considering the budget.

Civil society organizations have lot of potential in contributing to the budget, covering the full spectrum from think tanks to community based organizations. Civil society organizations can provide independent research, technical analysis of fiscal issues, impact analysis of the budget on vulnerable groups etc. However, in order to play this role, CSOs require full access to the legislature and its committees and all relevant documentation.¹ MoF started to engage with CSOs in 2012. As CSOs are deemed closer to the public and as having a better understanding of the needs of the different segments of society if compared to the Government, MoF has taken the initiative to involve civil society in the budget process. In the last consultative meeting held in July 2014 with CSOs, MoF discussed the 1393 Budget, 1394 budgetary ceilings and Gender Responsive Budgeting (GRB) and ways to better engage general public in the overall budgeting process.

¹ Nematullah Bizhan, "Budget Transparency in Afghanistan: A Pathway to Public Trust in the State," International Budget Partnership, 2012, <http://internationalbudget.org/wp-content/uploads/OBI-case-study-Afghanistan.pdf>.

However, the role of civil society is not well-defined. Neither the MoF nor the Parliament consults civil society in the budget formulation process apart the post-budget workshops mentioned above. A proper and regular information sharing mechanism for citizens and civil society is non-existent.²

The Control and Audit Office (CAO), which directly reports to the President, serves as an important agency for holding the Government accountable of public funds and helps ensure the transparency of government operations. The CAO certifies the financial

2 "Independent Review of Afghanistan National Budget 1393", EPD, 2013, <http://www.epd-afg.org/wp-content/uploads/2014/03/1393-Budget-Review-English1.pdf>.

statements of the government and is responsible for carrying out the audit of GIRoA's national budget, including the Afghanistan Reconstruction Trust Fund (ARTF). The CAO has auditing authority over virtually all GIRoA monies, although the standard to which it is required to conduct audits varies. For example, the CAO is required to audit GIRoA's core development budget—which is 100 percent donor-funded—in accordance with international standards, whereas audits of GIRoA's core operating budget may be conducted in accordance with less demanding, historically accepted Afghan standards.

BUDGET CYCLE

ACTIVITY 2.3: INTRODUCTION TO THE BUDGETING PROCESS

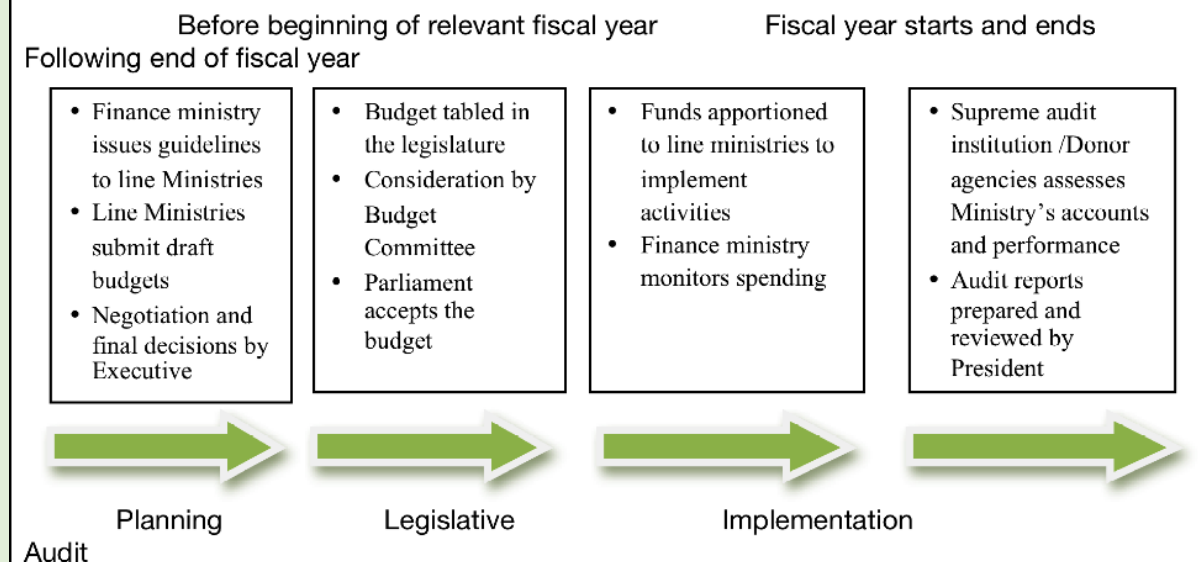
Instructions to Trainer: Distribute *Handout 2.4-Afghanistan's Budget Cycle* to all participants.

Time: 15 min

Materials Required: Flipchart, markers, printed handouts

Start the presentation by eliciting responses of participants on the key question: What are the steps in the budget cycle? List out the responses on a flipchart.

Stages of the Annual Budget Process



Source: "The Budget Process," <http://www.parliamentarystrengthening.org/budgetmodule/pdf/budgetunit3.pdf>.

BUDGET GUIDELINES

Budget Circular

The Budget Circular 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)¹ of the Public Finance and Expenditure Management Law, 2005.

As the Budget Circular provide detailed guidelines to Ministries to guide and facilitate the preparation of

1 Article 29. Procedures for Preparation and Submission of Budget Proposals

1. The Ministry of Finance, each year, shall issue to state administrations a procedures for preparation and requesting of budget and appropriations for the fiscal year. (Public Finance and Expenditure Management Law)

their budget estimates, it is important that the Budget Circular is gender to include the gender concerns in budget planning and estimates. See [Handout 2.5-Budget Formats and Circulars](#).

In Afghanistan, Budget Circular 1 and Budget Circular 2 provides the Ministries with the opportunity to reflect gender concerns in budget estimates. Despite gender being a crosscutting issue in ANDS, reflection of gender-based priorities in Budget Circular 2 depends on the understanding of gender by the respective Ministries. See [Handout 2.6-BC1 1393 Budget Formulation](#), [Handout 2.7-BC1 Instructions](#) and [Handout 2.8-BC2 1394](#).

ACTIVITY 2.4: UNDERSTANDING BUDGET CIRCULARS

Instructions to Trainer: Ensure everyone has a copy of [Handout 2.5, 2.6, and 2.7](#). List responses to each question on the flipchart as the group discusses.

Time: 15 min

Materials Required: Flipchart, markers

Start the presentation by eliciting responses of participants on the key questions:

- What is a BC?
- How is the BC used in the budget process?
- What is the role of my ministry regarding the BC?
- What is the role of the Ministry of Finance regarding the BC?

List out the responses on a flipchart.

Guidelines for summing up:

Use Handouts 2.5, 2.6, and 2.7 to review answers.

Budget Calendar

The budget calendar provides critical dates for the preparation, submission and review of Ministerial budgets. It is prepared during the planning process by the Budget Division of the Ministry of Finance. A variety of simple techniques may be used to build the calendar, beginning with the previous year's

calendar and modifying it for the current year. Ideally, problems that occurred in the previous year's budget cycle should be identified for changes to the current year's calendar. Additionally, changes in the budget development process should be incorporated into the current year's calendar. If the process has been substantially altered, creating an entirely new calendar may be necessary. See [Handout 2.8-Budget Calendar](#).

2.3 BUDGET REFORMS

Overview: In order to strengthen ANDS Pillar 2, governance and rule of law the Government of Afghanistan introduced Public Financial Management (PFM). This session clarifies the concepts of Medium-Term Budget Framework (MTBF) Program Budgeting, linkage between Program Budgeting and GRB and also provincial Budgeting. The key reforms of the Government include the following:

- Program budgeting and budget integration (2006)
- Alignment of budget with ANDS (2006)
- Provincial budgeting (2007)
- Medium term Budget and Expenditure Frameworks (MTBF and MTEF)

MEDIUM-TERM BUDGET AND EXPENDITURE FRAMEWORKS

MTBF

As part of the Public Financial Management reforms and Roadmap, the GIRoA has adopted a medium-term budget approach. The medium term budget approach is implemented through the preparation of the MTBF, also called the Pre-Budget Document.

Aim: To estimate the available financial resources in the following two years (both from domestic revenue and donor funds), decide on the priorities based on the Afghanistan National Development Strategy (ANDS) that could be financed from the available funds, and establish budget ceilings.

Accordingly, the Pre-Budget Document provides a preliminary draft budget, assessing the existing budget policies and new funding priorities of the GIRoA for the next fiscal year and medium term. The document maintains the GIRoA major budgetary objective of allocating fiscal resources in accordance with priorities, particularly those set within the ANDS and the NPPs. The Ministry of Finance (MoF) is responsible for gathering required information from line ministries. To provide this information, ministries need to do priorities' cost estimation. Based on the information from MTBF, the MoF requests the ministries to prepare detailed budget calculations for selected priorities and within given ceilings.

MTEF

Afghanistan introduced the Medium Term Expenditure Framework (MTEF) in 2011/12 as part of the budget reforms.

Aim: To link planning, which has a medium term outlook, with the annual budget, and as a consequence to more systematically link budgetary expenditures to socially desired outcomes, e.g. lower infant mortality rates, lower maternal mortality ratios, lower illiteracy rates, etc. Its principal focus is on getting the government to allocate budgetary resources to programs, sub-programs, activities that promote the national and strategic priorities of the country.

Under an MTEF, each government ministry prepares a medium term rolling budget. In an MTEF, the three-year agency budget is continuously rolled over into the next (overlapping) three-year period. In the MTEF, the time is spent in budget deliberations towards the discussion of new programs and their future expenditure implications and not on discussing the existing programs.

Example: In FY2014 each ministry would prepare a budget for each of the three years — from FY2015 to FY2017. The actual budgets are prepared only for FY2015 (the first year). Budget estimates are prepared for FY2016 (the second year) and FY2017 (the third year). FY2016 and FY2017 are also called the outer years of the three-year period and the budget estimates for these years are technically called forward estimates.

PROGRAM BUDGETING

Program Budgeting is generally described as a planning-oriented procedure. A program is a set of activities that meets specific policy objectives of the government, e.g. pre-primary education. In contrast to a functional classification, a classification by program takes into account the government's policy objectives and how these policies will be implemented.

Programs may be subdivided into categories called activities that can encompass a series of related initiatives and projects.

Classifying expenditures by program can serve two purposes: (1) identifying and clarifying the goals and

objectives of government spending and (2) monitoring operational performance through performance indicators, which may relate to the inputs, outputs, or outcomes of a particular program.

A classification by program can contribute to improved transparency and accountability, and help link inputs to objectives or outcomes.

Program Budgeting in Afghanistan is based on Budget Circular 1 and 2.

Programme Based Budgeting – Linking Policy to Performance



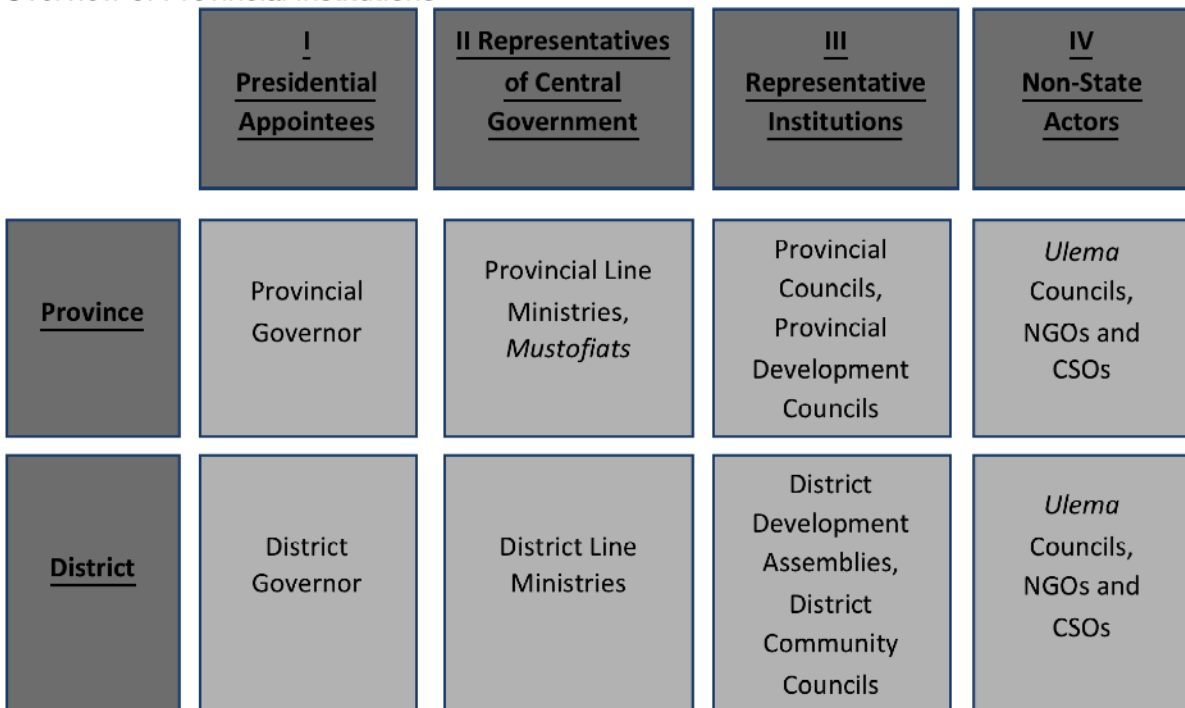
PROVINCIAL BUDGETING

The Government of Afghanistan adopted provincial budgeting reform to address local challenges.

Purpose:

- To enable provincial authorities to plan, formulate, execute, monitor and improve budgeting processes in their area of jurisdiction
- Fair distribution of resources amongst provinces.

Overview of Provincial Institutions



The key bodies established with the purpose of providing coordination and integrating provincial perspectives and oversight into the budget process are the Provincial Development Committees (PDCs) and Provincial Administrative Assemblies (PAAs).

- The Provincial Development Committees (PDCs) were established through an Afghan government cabinet decision in December 1384 (2005) to coordinate provincial planning with sectoral ministries and are responsible for the development of the PDPs.¹
- The PAAs serve as a coordinating entity between the heads of provincial line ministry departments and the governor and monitoring the implementation

of the PDPs.² The Provincial Governor is the chair of both the PDC and PAA, which notably have no budgeting authority.

The key entities at provincial level – the Mustofiats and the subnational line ministries – are under centralized control. Mustofiats are mandated to manage the budget allocation at the provincial as is set out by the central government and the subnational line ministries are responsible for the budget execution in the different service delivery sectors, but they have no authority in budget planning or making adjustments to resource allocation.³

¹ SN Ashraf Wat, "An assessment of Subnational Governance" The Asia Foundation, 2007, <http://asiafoundation.org/resources/pdfs/AGsubnationalgovernance.pdf>.

² Ashley Jackson, "Politics and governance in Afghanistan: The case of Nangarhar province," AREU, Working Paper 16, 2014, <http://www.areu.org.af/Uploads/EditionPdfs/Politics%20and%20Governance%20in%20Afghanistan%20the%20Case%20of%20Nangarhar%20Province.pdf>.

³ Maurits Rade, Dr. Chuck Thiessen, and Marie S. Huber, "Building a Better Budget: Assessing National Budget Efficiency and Service Delivery

Shortcomings

However, despite the efforts made to expand the PSP activities and to improve provincial budgeting, progress has been perceived to be unnoticeable or lacking according to provincial government officials.⁴

- A UNDP report observed that there is a disconnection between central budgeting and provincial priorities presented in the PDPs and clear lines of accountability are not always self-evident.⁵
- A policy document concerning provincial budgeting drafted by the GiRoA shows that the central government is also aware of existing constraints

in the decentralization process. It lists several issues that need to be addressed such as a lack of transparency and coordination, the limited budget authority of provincial entities, the improper utilization of PDPs and PSPs, and inadequate M&E mechanisms.⁶

- Many officials have reached consensus that the PDPs do not work, often referenced as a provincial “wish list” rather than a useful prioritization of the most critical development needs.⁷ Other research found that the central government rarely approves PDPs and that the PDPs hardly find their way into national programs.⁸

in the Ministries of Education and Public Health,” EQUALITY for Peace and Democracy, 2014.

4 Ibid.

5 “Afghanistan Subnational Governance Program,” UNDP, 2014, http://www.af.undp.org/content/afghanistan/en/home/operations/projects/democratic_governance/asgp/.

6 “Provincial Budgeting Policy,” Government of the Islamic Republic of Afghanistan.

7 Marie S. Huber, “If You Built Your Own House, Would You Then Destroy it? Community involvement and the Sustainability of PRT Development Projects in Afghanistan after Transition,” Integrity Watch Afghanistan, 2013, www.iwaweb.org/_docs/reports/research/prt_research_report_final.pdf.

8 Mansoor Jalal, “Aid Effectiveness at the Subnational Level,” Integrity Watch Afghanistan, 2014, http://www.iwaweb.org/_docs/reports/research/



MODULE 3: GENDER RESPONSIVE BUDGETING

Gender Responsive Budgeting (GRB) aims at mainstreaming gender into public finance. GRB does not mean separate men's and women's budgets but that general budgets include a gender equality perspective. This means that not households are the target of public finances, rather the differential needs and interests of women and men are used as basis of revenue-raising and public spending. Importantly, GRB acknowledges the relevance of unpaid domestic or agricultural work, that is usually excluded from national accounting systems and the GDP.

Gender responsive budgeting initiatives can be located inside or outside a government: inside the government, specialized sections in the Ministry of Finance, for gender equality or sectoral line ministries can initiate a GRB process. Outside the government, women's groups or other civil society organizations, research centers, or groups in the parliament may engage for GRB. GRB initiatives therefore can be carried out at national, provincial and municipal levels and may cover the overall budget or selected parts of it. A good practice is when civil society (including women's groups), researchers and government officials decide together on the issues to address, the methods and on the implementation. The coverage of a budget analysis depends on the political will, available expertise, available data, and most importantly, on available finances for the activity.¹

OBJECTIVE	To acquaint participants to the purpose of and main concepts relating to Gender Responsive Budgeting.
DURATION	9.5 hours (two half-day sessions OR two half-day sessions and one 1.5 hour session for wrapping up the following day)
MATERIALS	Flipcharts, markers, writing utensils, paper, projector, projector screen, ball, printed handouts

¹ "Making Budgets Gender-Sensitive: A Checklist for Programme-Based Aid," Austrian Development Cooperation, 2009, http://www.entwicklung.at/uploads/media/CHECKLIST_12032009_barriere_02.pdf.

<p>HANDOUTS</p>	<p>Handout 3.1: Institutionalization of GRB in Afghanistan</p> <p>Handout 3.2: The Five-Step Approach to GRB</p> <p>Handout 3.3: Gender-Disaggregated Beneficiary Assessment (BA)</p> <p>Handout 3.4: Gender-Disaggregated Public Expenditure Benefit Incidence Analysis (BIA)</p> <p>Handout 3.5: Gender-Aware Public Expenditure Tracking Survey (PETS)</p> <p>Handout 3.6: Gender-Disaggregated Public Revenue Incidence Analysis</p> <p>Handout 3.7: Gender-Aware Policy Appraisal</p> <p>Handout 3.8: Gender-Aware Budget Statement</p> <p>Handout 3.9: GRB-Specific Instructions for 1394 BC2</p> <p>Handout 3.10: Gender-Disaggregated Analysis of the Budget on Time Use</p> <p>Handout 3.11: Gender-Aware Medium-Term Economic Policy Framework</p> <p>Handout 3.12: Afghanistan Medium-Term Budget Framework</p> <p>Handout 3.13: Costing Exercises</p> <p>Handout 3.14: Sources of Gender-Disaggregated Data in Afghanistan</p> <p>Handout 3.15: GRB and GIRoA Policies and Sector Strategies</p> <p>Handout 3.16: MoEW National Budget Statement</p> <p>Handout 3.17: NPP- National Energy Supply Program</p> <p>Handout 3.18: MoEd National Budget Statement</p> <p>Handout 3.19: MoEd Strategic Plan – Program 4 Literacy</p> <p>Handout 3.20: Five-Step Framework Applied to Combating VAW in the Context of Afghanistan</p> <p>Handout 3.21: Analysis of Programs Reflected in BC2 1393 from a Gender Perspective</p>
<p>EXERCISES</p>	<p>Activity 3.1: Causes, Consequences, Solutions (CSS) Exercise – A Method of Gender Analysis</p> <p>Activity 3.2: How can we use gender-disaggregated BAs?</p> <p>Activity 3.3: How can we use gender-disaggregated public expenditure BIAs?</p> <p>Activity 3.4: How can we use Gender-Aware PETS?</p> <p>Activity 3.5: How can we use Gender-Disaggregated Public Revenue Incidence Analysis?</p> <p>Activity 3.6: How can we use Gender-Aware Policy Appraisals?</p> <p>Activity 3.7: How can we use Gender-Aware Budget Statements?</p> <p>Activity 3.8: How can we use Gender-Disaggregated Analysis of the Budget on Time Use?</p> <p>Activity 3.9: How can we use Gender-Aware Medium-Term Economic Policy Framework?</p> <p>Activity 3.10: How can we use Gender Equality Costing Exercises?</p> <p>Activity 3.11: Filling the gaps</p> <p>Activity 3.12: Translating Policy Commitments into Outcomes Using GRB</p>

	<p>Activity 3.13: Assessing gender-preparedness of ministry</p> <p>Activity 3.14: Applying GRB to Programs – Ministry of Education Literacy Program</p> <p>Activity 3.15: Actors in the budget process and GRB entry points</p> <p>Activity 3.16: How can we apply GRB in the planning phase of Afghanistan’s budget process</p> <p>Activity 3.17: How can we apply GRB in the implementation phase of Afghanistan’s budget process</p> <p>Activity 3.18: How can we apply GRB in the evaluation phase of Afghanistan’s budget process</p> <p>Activity 3.19: How can we apply GRB in collecting gender-disaggregated data?</p>
VIDEOS	<p>Video 3.1: Gender Responsive Budgeting</p> <p>Video 3.2: Gender Responsive Budgeting – Mysore, India</p> <p>Video 3.3: SALAR Starter Kit for Gender Equality</p>
OUTPUTS	<p>Flipcharts with completed activities from all activities</p>

Tips to the Trainer / Facilitator

- This session is compulsory for all GRB trainings.
- Please emphasize that Gender Responsive Budgeting does not mean separate budgets for women or men. Gender Responsive Budgeting ensures that the needs and interests of individuals from different social groups (sex, age, and ethnicity) are addressed in expenditure and revenue policies.
- Gender Responsive Budgeting uses various tools and approaches to monitor outcomes, outputs, activities and inputs to budgets with a gender perspective.
- Mention that the ultimate aim of GRB work is to have budgets that are gender-responsive – that address the needs and interests of women and men, girls and boys, and that focus on the needs of the poorest.
- Stress on the fact that GRB initiatives are very diverse.

3.1 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. Gender Responsive Budgeting ensures that budgets are gender-sensitive and not gender neutral, which means that they are geared towards establishing gender equality. According to Diane Elson, 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.

Gender Responsive Budgeting does not entail a separate budget for women and men. It does not imply that 50 per cent of tax revenues should be paid by males and 50 per cent by females, because often men's and women's incomes are not equal. According to UNFPA, women in Afghanistan earn on average 49% of the wages paid to men in non-farming occupations.¹ It also does not imply that 50 per cent of spending on each program should accrue to females and 50 per cent should accrue to males, because women and girls and men and boys are present in different proportions in the groups relevant to different programs. Finally, GRB does not necessarily have to cover every item of expenditure and revenue and it should not be confined to social sectors only.²

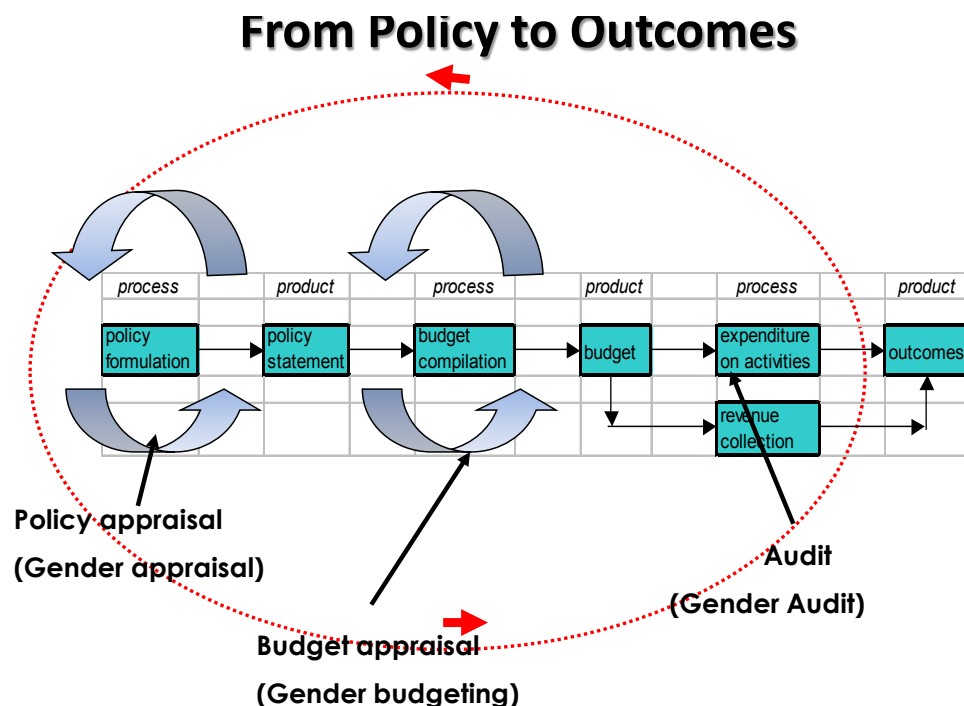
¹ "UNIFEM Afghanistan Fact Sheet 2008," UNIFEM, 2008, <http://afghanistan.unifem.org/media/pubs/08/factsheet.html>.

² Diane Elson, "What can Gender Responsive Budgeting Achieve?"

As depicted in the above illustration, GRB starts from policy formulation and ends with the outcome. In Afghanistan for example, National Education Strategic Plan for Afghanistan, 1385-1389 clearly states in the situation analysis that:

- 'Still, half of our school-age children are estimated to be out of schools with significant gender and provincial disparities'.
- It also states where the country would want to be in the statement '75% of our school-age children are within reach of a school with significantly reduced gender and provincial disparities'.
- 'The Constitution makes it illegal to refuse access to schools on the grounds of gender, faith or ethnicity.'
- 'In urban areas girls are approaching gender equity but only at the primary level. In rural areas, girls are much less likely to be enrolled at any level of the system than boys, but after the primary years boys are more than ten times as likely to be enrolled. The shortage of girls' schools and female teachers, especially at the post-primary level, are the greatest risk factors for achieving higher participation rates and gender equity in the rural areas.'

Presentation, University of Essex, May 2011.



Having recognized the gender disparity at the policy level means taking a step forward in the direction of implementing GRB. However, these Strategic Plans have had varying degrees of impact in terms of practice. The Women's Policy Development Center (WPDC) at MOWA with support from UNDP has completed a review of policies of the Ministry of Public Health (MoPH), Ministry of Hajj and Religious Affairs (MoHRA) and initiated the preparation for the introduction of the policy review toolkit. The main objective of the WPDC is to undertake gender analysis

of strategies of other ministries and to facilitate the development of innovative gender-focused policies that are recognized nationally. The second step now is to integrate the gender analysis into the budget. However, as of 2012 some problems were reported due to WPCD as not being given priority, not being fully operational, problems related to security, delays in obtaining policy and program documents from line ministries, etc.³

3 "Gender Equality Project. Second quarter project progress report", UNDP, 2012.

Video 3.1: Gender Responsive Budgeting

This film outlines GRB and the various efforts of UN Women in promoting GRB in countries around the world.

3.2 AFGHANISTAN AND GRB

In Afghanistan there have been a number of systematic efforts to mainstream gender into the development process since 2001.

- The Bonn Agreement (2001)
- Berlin Plan of Action (2003)
- Afghanistan Compact (2006)
- London Conference (2010)
- Kabul Conference (2010) underlining the national priority programs (NPPs) have all emphasized the need for engendering policies and programs to ensure equal rights and responsibilities and build human capital of men and women alike.

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 (OSMOW) was established, reporting directly to the President, to provide policy guidance with particular reference to the legislative and judicial reform processes.¹

At the national level, the new constitution, ratified on January 4, 2004 by the Constitutional Loya Jirga, explicitly mentioned in Article 22 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.'*²

The Mission of the Afghan National Development Strategy (ANDS) as articulated in the National Action Plan for Women of Afghanistan (NAPWA), has been on *"collective responsibility of all sectors, institutions and individuals to include women or 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."*³

1 Deniz Kandiyoti, "The Politics of Gender and Reconstruction in Afghanistan," UNRISD Occasional Paper 4, 2005, [http://www.unrisd.org/80256B3C005BCCF9/\(httpAuxPages\)/3050BE40DA5B871CC125704400534A7A/\\$file/OPGP4.pdf](http://www.unrisd.org/80256B3C005BCCF9/(httpAuxPages)/3050BE40DA5B871CC125704400534A7A/$file/OPGP4.pdf).

2 Constitution of the Islamic Republic of Afghanistan.

3 "National Action Plan for the Women of Afghanistan (NAPWA)," Ministry of Women's Affairs, Islamic Republic of Afghanistan, 2008, <http://mowa.gov.af/en/page/6686>.

INSTITUTIONALIZATION

See [*Handout 3.1-Institutionalization of GRB in Afghanistan*](#)

In order to translate the policy announcements into practice, GRB reform was introduced by the Government of Afghanistan as part of the Public Financial Management (PFM) reform which began in Afghanistan in 2002, followed by the adoption of Public Finance and Expenditure Management (PFEM) Law in July 2005, and their associated regulations.

GRB was mentioned as a budget policy reform for the first time in the 1388 (February 2008) budget statement to ensure that the national budget reflects the needs of all citizens as guaranteed by the Afghan Constitution. The Ministry of Finance embarked on a process to institutionalize gender responsive budgeting throughout the government that included establishment of a Reform Management Unit within the Ministry, training programs, workshops, and tools to introduce a gender perspective when evaluating projects and programs. To carry forward the process, Gender Budgeting Unit was set up in the Ministry of Finance and Gender units established in more than 14 ministries.¹ The existence of a National Gender Machinery Secretariat as coordination body in the MoWA, was put in place as a necessary institutional mechanisms.

Though GRB was mentioned in the 1388 (2008) budget document, no budget provision was made to carry out the commitment. It was only under the Contingency

¹ The number of Gender Units went up to 14 during 2009-2011. These Gender Units were visualized as a facilitating arm of GRB in line ministries. The main responsibility of the Gender Focal Points is to ensure the effective implementation of NAPWA, and to assist in the formulation and implementation of effective action plans to promote women's empowerment and gender equality in the work of government departments. However the Gender Units have largely remained ineffective due to lack of capacity of the staff in promoting GRB.

Fund for Development Projects category that a project component - 'Contingency fund for gender related issues' with AFS 4,000 was included in the 1388 (2008) budget. The same approach was followed in the 1389 (2009) budget with GRB not being mainstreamed into the process of Program Budgeting. Only two Ministries - Education and Labour had utilized some funds from the contingency reserves and other ministries were not able to derive any benefit. The result was therefore not satisfactory, as desired.

It is in the 1390 (2010) budget for the first time that the Ministry of Finance introduced Gender Responsive Budgeting as part of the budget preparation process in pilot ministries. The Budget Circular one (BC1) and Budget Circular two (BC2) were modified from the gender perspective and gender component was added. The pilot Ministries were requested to furnish information accordingly. Coupled with the adoption of the results based management framework, the emphasis was shifted to identify outcomes that would be achieved through specific outputs. As a result of the budget reforms initiated by the Government, the Ministry of Finance, over the last few years has been able to establish confidence among the donors to channel their resources for funding national priorities aimed at providing coordinated external financial support to the Government's budget via various funding modalities.

The Ministry of Finance has selected six Central Ministries for piloting the GRB initiative. These Ministries are - 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 Labour & Social Affairs, Martyrs and Disabled.

WHO IS INVOLVED IN GRB?

Government and its sector agencies respond to the needs of both women and men, and ensure that resources are spent to serve policy outcomes, including gender equality. In Afghanistan, the NPPs, advanced in the Kabul Process in 2010, represent a new commitment in the Afghanistan National Development Strategy (ANDS) framework and their aims are to empower Afghans and Afghan institutions for better service delivery, creating jobs, sustainable development of economic, incomes, protect afghan citizens' right, government and NGOs and sustainable peace.

External agencies The development assistance in Afghanistan is mostly aligned with the ANDS and lately with the NPPs, which reflect the commitment of the Afghan government to poverty reduction and private sector-led economic growth for a prosperous and stable Afghanistan. To coordinate the donor assistance in Afghanistan in different sectors, a number of coordination mechanisms are in place, in order to get maximum benefit of the assistance and avoid overlapping and duplications. The most important is the Donor Coordination Dialogues (DCDs). Closed in August 2014, DCDs consisted of meetings of the MoF with in order ‘to review achievements for each donor over the past year and to discuss upcoming areas of support so that the MoF can assess and monitor the activities of all donors operating in Afghanistan and help improve aid coordination in the country’¹. These meetings also helped the MoF in managing the budget more efficiently, including the GRB efforts.

Among other mechanisms, the Gender Donor Coordination Group (GDCG) and the Elimination of

¹ “Ministry of Finance begins 2014 Donor Coordination Dialogues 2014”, Ministry of Finance, Islamic Republic of Afghanistan, 1 July 2014, <http://mof.gov.af/en/news/ministry-of-finance-begins-2014-donor-coordination-dialogues>

Violence against Women Special Fund are playing a crucial role in this context. However, the group does not have a presence at the sub-national level. Most of the persons who represent their agencies do not have sub-national perspectives and in the meantime, women in the rural areas suffer from this neglect.²

Engagement with the **Civil Society Organizations** by the Ministry of Finance since 2012 has been considered a milestone for the Ministry in its commitment towards transparency and accountability of public finances. The purpose of the last consultative meeting held in 23rd July 2014 with CSO organizations was to discuss 1393 Budget, 1394 budgetary ceilings and Gender Responsive Budgeting (GRB) and devise ways to better engage general public in the overall budgeting process. Despite the efforts, the involvement of civil society remains marginal.

² Nazar Ahmad Shah, Keynote Speech at the Global High Level Conference on Accountability and Development Effectiveness through Gender Responsive Planning and Budgeting, 26-28 July 2010, Kigali, Rwanda, <http://www.genderbudgets.org/docs/presentations/Shah,%20Nazar%20Ahmad.doc>

3.3 THE FIVE-STEP APPROACH TO GRB

See [*Handout 3.2: The Five-Step Approach to GRB and Handout 3.20-The Five-Step Framework Applied to Combating VAW in the Context of Afghanistan*](#)

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 session will address the specific tools that should be used for GRB, but this session will outline each of these five steps as a general framework for approaching GRB and incorporating it into the budget process. After addressing the five-step approach and specific tools, training participants will practice applying each of these steps in the context of 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: 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 Badakshan province. 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.

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: 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.

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.

The next session on the Tools for GRB will provide a number of tools for assessing budget allocations.

Example: 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.

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: 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.

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: 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.

ACTIVITY 3.1: CAUSES, CONSEQUENCES, SOLUTIONS (CCS) EXERCISE – A METHOD OF GENDER ANALYSIS

Instructions to Trainer: *Divide the trainees into groups of 3-4 people. Ensure that each group has paper and writing utensils, and that each group has a flip chart and markers.*

Time: 30 minutes

Materials Required: Paper, writing utensils, flip charts, markers

The first of the 5 steps of GRB analysis is to understand a problem. The second step is to come out with solutions and the third is prioritization – deciding which of the solutions are most important for government to fund. The CCS exercise is a good way of doing this. The CCS exercise also promotes what we can call joined-up thinking--thinking about a complicated problem in a way that includes all the most important facts and excludes the less important facts. Finally the tool helps us assess which are the most important things for government to do, and which things can be done by other role players. It focuses on inter-agency linkages and synergies. The CCS exercise has the following steps:

- Identify a problem or issue.
- Describe the consequences if the issue is not addressed. Be specific as far as possible.
- Suggest solutions to the problem and determine who is responsible for implementing the solutions or which part of Government should be responsible for particular solutions.

Divide the participants into groups and read them the following problem statement:

- Maternal mortality in Afghanistan is among the highest in the world.

Ask them to conduct a CSS analysis of the high maternal mortality in Afghanistan. After 15 minutes ask each group to give a brief presentation (under 5 minutes) and allow 5 minutes to discuss the group reports with each other.

Guidelines for summing up:

Use Handouts 2.5, 2.6, and 2.7 to review answers.

3.4 TOOLS FOR GENDER RESPONSIVE BUDGETING

With an understanding of the five-step approach to GRB, it is important to have a number of tools for implementing GRB in each step. In this session, you will learn nine tools for implementing GRB. For each tool, we will discuss what it is, how to do it, the support and materials required, and we will discuss one example before doing an exercise to address how you think this tool could be applied in your day-to-day work and in Afghanistan's budget cycle.

TOOL 1: GENDER-DISAGGREGATED BENEFICIARY ASSESSMENT

See [*Handout 3.3-Gender-Disaggregated Beneficiary Assessment \(BA\)*](#)

What is it?

A Beneficiary Assessment (BA)¹ 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.² 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

¹ "Beneficiary Assessment," The World Bank, http://siteresources.worldbank.org/INTPSIA/Resources/490023-1121114603600/beneficiary_assessment.pdf

² Ibid.

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.

Example: Interviewing Agricultural Workers in Senegal

Agricultural extension is a system designed to improve the productivity of farmers through access to information on cultivation techniques. In many developing countries, given the large number of farmers targeted for extension, and the limited number of extension agents, intermediaries are often used to disseminate information. The Training and Visitation (T&V) system of extension uses intermediaries called contact groups, which are comprised of farmers who are required to disseminate the information they have received to others in their communities.

The assessments reflect the first effort of the extension agencies to elicit feedback on the services they provide from the targeted beneficiaries. All programs were national in scope. The average sample of farmers interviewed in each assessment was approximately 1,200. Women comprised an average of 39% for each sample. Contact farmers comprised 44% of all farmers sampled. The cost of the BAs was around USD \$20,000 to \$80,000.

The findings of the BA reflected that the Training and Visitation System has not been effective in addressing gender considerations. According to the publication mentioned above, “The greatest unmet challenge facing agricultural extension is the inclusion of women.” In Senegal, half of the contact groups interviewed said that the extension agent is the most important source of information on agriculture. Women are the major agricultural producers yet they are the least informed about the advances in agricultural production. Only one fifth of women farmers knew of the existence of contact groups and women comprised only 14% of the contact groups. In addition, only ten percent of women mentioned extension agents as a source of information on agriculture. Most of the women (85%) interviewed said they had not received any messages from the extension service.

Source: Misgana Amelga, “Identifying Gender Issues Using the Beneficiary Assessment Approach: A Guide for Practitioners,” The World Bank, March 2003, <http://siteresources.worldbank.org/INTPCENG/1143333-1116505682469/20509263/BA-Gender+Guide.pdf>.

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.

Source: Lawrence F. Salmen, "Beneficiary Assessment: An Approach Described," The World Bank, August 2002, <http://siteresources.worldbank.org/INTRANETSOCIALDEVELOPMENT/873467-1111741676294/20502175/sdp10.pdf>.

What support/materials might be needed?

This list does not cover every single support/material that may be required to conduct beneficiary assessments, but is meant to raise some important needs to consider when planning to conduct a beneficiary assessment:

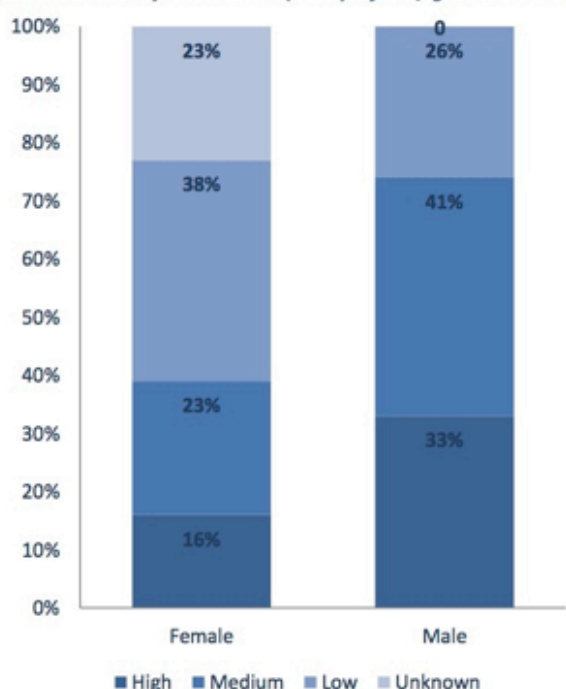
Financial resources/ materials	<ul style="list-style-type: none"> • Salaries, meals, accommodation of interview facilitators or observers • Costs for transportation to and from target beneficiary communities • Cost of refreshments and possible transportation expenses for participants • Cost of stationery such as notebooks, writing utensils, flipcharts, markers, etc. • Cost of printed questionnaires, topic guides, etc. • Possibly funding for a consultant/external firm to assist in carrying out the BA
Human resources	<ul style="list-style-type: none"> • Trainers for facilitators and observers (male and female) • Interview facilitators (male and female) • Observers embedded in target beneficiary communities (male and female) • Analysts

Capacities	<ul style="list-style-type: none"> • Experienced researchers to determine who to interview and where • Experienced researchers to develop interview and observation tools • Capable, thorough analysis of extensive notes and interviews • Capable interview facilitators
Data	<ul style="list-style-type: none"> • Basic demographic data on beneficiaries (age, gender, region, etc.) • Basic information on the project/program and its inputs, planned outcomes and objectives • Basic information on the planned benefits that each individual receives (school enrollment, health clinic visits, etc.) • Indicator of whether the service used is public or private • Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities

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.

TOOL 2: GENDER-DISAGGREGATED PUBLIC EXPENDITURE BENEFIT INCIDENCE ANALYSIS (BIA)

See [Handout 3.4-Gender-Disaggregated Public Expenditure Benefit Incidence Analysis \(BIA\)](#)

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.¹

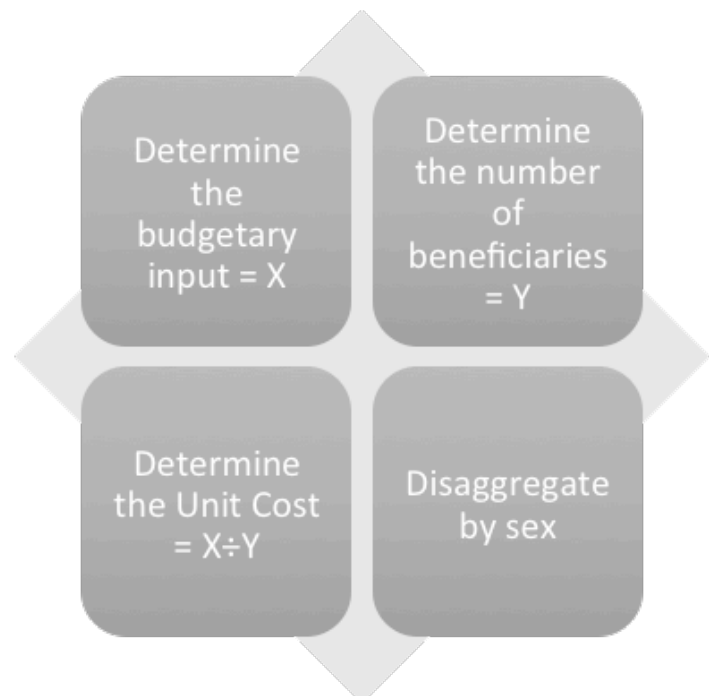
Once completed, a gender-sensitive BIA tells you:

- 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

¹ "Gender Budget Initiative," Commonwealth Secretariat, 1999, <http://www.undp.mn/publications/GenderBudgets/Budgets%20CD%20section%205/5c%20gender%20budget%20initiative%20tools.pdf>.

Benefit Incidence Analysis: 4 Steps

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



What support/materials might be needed?

This list does not cover every single support/material that may be required to conduct a BIA, but is meant to raise some important needs to consider when planning to conduct a BIA:

Financial resources/ materials	<ul style="list-style-type: none"> • Salary of finance analyst • Possibly funding for a consultant/external firm to assist in carrying out the BIA
Human resources	<ul style="list-style-type: none"> • Capable finance analyst
Capacities	<ul style="list-style-type: none"> • Capable, thorough analysis of the benefits of public expenditures
Data	<ul style="list-style-type: none"> • Basic demographic data on beneficiaries (age, gender, region, etc.) • Basic information on the project/program and its inputs, planned outcomes and objectives • Basic information on the planned benefits that each individual receives (school enrollment, health clinic visits, etc.) • Indicator of whether the service used is public or private • Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities

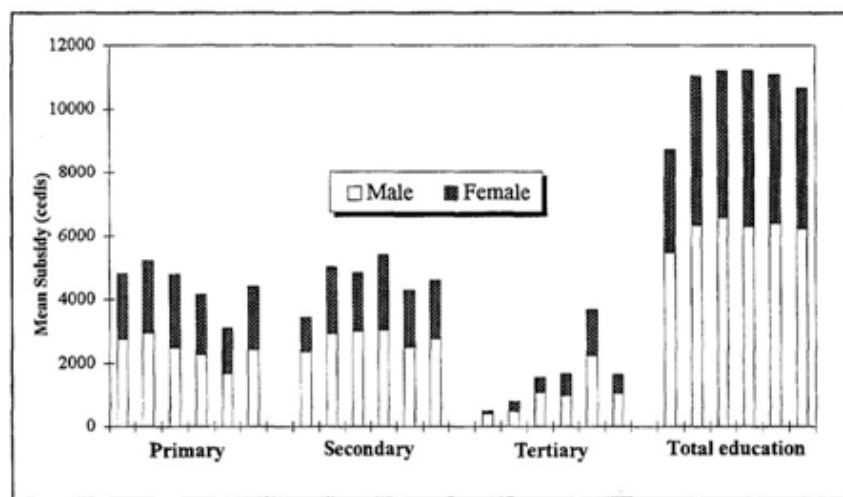
Example: The Incidence of Social Spending in Ghana

'Benefit incidence' estimates were obtained for health and education spending in Ghana. These combine estimates of the cost of service provision with information on household use of services obtained from the Ghana Living Standards Surveys (GLSS). Overall, the poorest section of the population was estimated to have gained just 16 percent of education spending.

The BIA found results suggesting gender inequalities in secondary schooling subsidies. Taking the country

as a whole, girls received only 40 percent of total secondary subsidies. On average, girls gained just 3,561 Cedis per capita in 1992 from secondary schooling subsidies, compared with 5,702 Cedis going to boys. And this inequality was even more noticeable in some groups, especially those in the poorest two sections. Girls in the bottom section received less than a third of the total secondary subsidy going to the section. Gender inequality, though less in the upper sections, was nevertheless still present (girls in the top three sections gaining about 40 percent of the secondary subsidy).

Figure 1: Per Capita Public Education Subsidies by Quintile and Gender, 1992



Note: The first five histograms in each category refer to quintiles 1-5 respectively. The sixth reports the mean subsidy for all quintiles. Source: GLSS3

Source: Lionel Demery, Shiyen Chao, Rene Bernier, and Kalpana Mehra, "The Incidence of Social Spending in Ghana," The World Bank, 1995, http://www-wds.worldbank.org/external/default/WDSContentServer/WDSP/IB/1999/10/19/000094946_99100105302481/Rendered/PDF/multi_page.pdf.

ACTIVITY 3.2 AND 3.3: HOW CAN WE USE GENDER-DISAGGREGATED BENEFICIARY ASSESSMENTS AND BENEFIT INCIDENCE ANALYSIS?

Instructions to Trainer: Divide the trainees into groups of 3-4 people, according to their sector, where they are free to discuss their ideas with one another and come to an agreement. For example, you may have one group with officials from the Ministry of Public Health, one group with officials from MRRD, and one group with officials from the Ministry of Education. Each group should have a flipchart and select one note-taker for the group.

At the start of the exercise, the blank chart should be loaded on the projector screen. Explain the table before beginning, then go through each column one by one. Read the question and allow participants to discuss. The note-taker should take notes and fill in the table on their own flipchart.

First, complete the exercise for Tool 1 (Gender Disaggregated Beneficiary Assessment). Once each group is finished, complete the exercise for Tool 2 (Gender-Disaggregated Benefit Incidence Analysis)

Time: 15 minutes

Materials Required: Paper, writing utensils, projector, projector screen

Ministry:	
Process/GRB Tool:	
How do you think this process could benefit your ministry?	
Which departments should be involved? (rank involvement on scale from 1 to 3, 1 being somewhat involved, 3 being very involved, and identify the lead department)	
Which existing processes or procedures in your Ministry could this be made a part of?	
Would any changes need to be made to the structure or procedures of your Ministry to implement this?	
What support and capacities might be needed that you do not currently have in your ministry?	

TOOL 3: GENDER-AWARE PUBLIC EXPENDITURE TRACKING SURVEYS (PETS)

See [*Handout 3.5-Gender-Aware Public Expenditure Tracking Survey \(PETS\)*](#)

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.¹ 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-aware 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

¹ Katrin Schneider, "Manual for Training on Gender Responsive Budgeting," Deutsche Gesellschaft für Technische Zusammenarbeit (GTZ) GmbH, 2006, <https://www.ndi.org/files/Manual%20for%20Training%20on%20Gender%20Responsive%20Budgeting.pdf>.

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-aware 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.²

² "Tools of Gender Responsive Budgeting," Finance Division, Government of Pakistan, 2006, <http://grbi.gov.pk/tool4.asp>.

What support/materials might be needed?

This list does not cover every single support/material that may be required to conduct a PETS, but is meant to raise some important needs to consider when planning to conduct a PETS:

Financial resources/ materials	<ul style="list-style-type: none"> • Salaries of interview facilitators or observers • Cost of stationery such as notebooks, writing utensils, flipcharts, markers, etc. • Cost of printed questionnaires, topic guides, etc. • Possibly funding for a consultant/external firm to assist in carrying out the PETS
Human resources	<ul style="list-style-type: none"> • Trainers for facilitators and observers (male and female) • Interview facilitators (male and female) • Observers embedded in target beneficiary communities (male and female) • Analysts
Capacities	<ul style="list-style-type: none"> • Experienced researchers to determine who to interview and where • Experienced researchers to develop interview and observation tools • Capable, thorough analysis of extensive notes and interviews • Capable interview facilitators
Data	<ul style="list-style-type: none"> • Basic information on the sector/project/program and its inputs, planned outcomes and objectives • Reliable budgetary data on the sector/project/program, ideally at the national, provincial, and local levels for the target beneficiary communities

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. We did however ask teachers in these two districts to indicate the total number of permanent teachers in their schools and this gave us 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: "Public Expenditure Tracking Survey: Afghanistan - Education Sector, Synthesis Report," World Bank, 2011, <https://openknowledge.worldbank.org/handle/10986/12699>.

TOOL 4: GENDER-DISAGGREGATED PUBLIC REVENUE INCIDENCE ANALYSIS

See [Handout 3.6-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.¹

¹ "Gender Responsive Budgeting Training Manual," Society for International Development, 2012, http://www.sidint.net/docs/SID_Gender_Training_Manual.pdf.

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 (labour 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.²

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.³

² "Gender Responsive Budgeting Training Manual," Society for International Development, 2012.

³ Ibid.

What support/materials might be needed?

This list does not cover every single support/material that may be required to conduct a public revenue incidence analysis, but is meant to raise some important needs to consider when planning to conduct a public revenue incidence analysis:

Financial resources/ materials	<ul style="list-style-type: none"> • Salary of finance analyst • Possibly funding for a consultant/external firm to assist in carrying out the Public Revenue Incidence Analysis • Possibly commissioning a household survey on income and expenditure patterns
Human resources	<ul style="list-style-type: none"> • Capable finance analyst
Capacities	<ul style="list-style-type: none"> • Capable, thorough analysis of the incidence of public revenues
Data	<ul style="list-style-type: none"> • Basic information on tax rates • Basic information on customs • Basic information on user fees • Data on income and expenditure patterns

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

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.

Source: Bernadette Wanjala, Jane Kiringai, and Naomi Mathenge, "Gender and Taxation in Kenya," The Institute of Economic Affairs, 2006, http://www.levyinstitute.org/pubs/CP/May2006_symposium_papers/paper_Kiringai.pdf.

ACTIVITY 3.4 AND 3.5: HOW CAN WE USE GENDER-AWARE PETS AND PUBLIC REVENUE INCIDENCE ANALYSIS?

Instructions to Trainer: Divide the trainees into groups of 3-4 people, according to their sector, where they are free to discuss their ideas with one another and come to an agreement. For example, you may have one group with officials from the Ministry of Public Health, one group with officials from MRRD, and one group with officials from the Ministry of Education. Each group should have a flipchart and select one note-taker for the group.

At the start of the exercise, the blank chart should be loaded on the projector screen. Explain the table before beginning, then go through each column one by one. Read the question and allow participants to discuss. The note-taker should take notes and fill in the table on their own flipchart.

First, complete the exercise for Tool 3 (Gender-Aware PETS). Once each group is finished, complete the exercise for Tool 4 (Gender-Disaggregated Public Revenue Incidence Analysis)

Time: 15 minutes

Materials Required: Paper, writing utensils, projector, projector screen

Ministry:	
Process/GRB Tool:	
How do you think this process could benefit your ministry?	
Which departments should be involved? (rank involvement on scale from 1 to 3, 1 being somewhat involved, 3 being very involved, and identify the lead department)	
Which existing processes or procedures in your Ministry could this be made a part of?	
Would any changes need to be made to the structure or procedures of your Ministry to implement this?	
What support and capacities might be needed that you do not currently have in your ministry?	

TOOL 5: GENDER AWARE POLICY APPRAISAL

See [*Handout 3.7-Gender Aware Policy Appraisal*](#)

What is it?

A gender-aware 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-aware 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?”¹

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

¹ Sheila Quinn, “Gender Budgeting: Practical Implementation Handbook,” Council of Europe, 2008, [http://www.coe.int/t/dghl/standardsetting/equality/03themes/gender-mainstreaming/CDEG\(2008\)15_en.pdf](http://www.coe.int/t/dghl/standardsetting/equality/03themes/gender-mainstreaming/CDEG(2008)15_en.pdf).

What support/materials might be needed?

This list does not cover every single support/material that may be required to conduct a gender-aware policy appraisal, but is meant to raise some important needs to consider when planning to conduct a gender-aware policy appraisal:

Financial resources/ materials	<ul style="list-style-type: none"> • Salaries and time of staff to carry out policy appraisal • Possibly funding for a consultant/external firm to assist in carrying out the policy appraisal
Human resources	<ul style="list-style-type: none"> • Staff to carry out policy appraisal
Capacities	<ul style="list-style-type: none"> • Experienced policy analysts • Knowledge of the ministry, sector, programs, policies, strategies, etc. • Understanding of the situation of men, women, boys, girls, etc. • Understanding of outputs and long- and short-term impacts
Data	<ul style="list-style-type: none"> • Basic demographic data on beneficiaries (age, gender, region, etc.) • Policies, program documents, etc. • Basic information on the project/program and its inputs, planned outcomes and objectives • Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities

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 labour market in the long term.

TOOL 6: GENDER-AWARE BUDGET STATEMENT

See [*Handout 3.8-Gender-Aware Budget Statement*](#)

What is it?

A gender-aware budget statement is a government report of an accountability process regarding its commitment to gender equality. The gender-aware 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-aware 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 Bundler 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.¹

It is important to note that a good gender budget statement does not only look at how much money is allocated to women-specific programs or gender-specific beneficiaries. A good gender budget statement includes a situation analysis, sex-disaggregated data, and looks at both allocations AND rationale for how those allocations will support gender equality.

¹ Debbie Budler and Rhonda Sharp, "How to do a gender sensitive budget: Contemporary research and practice," The Commonwealth Secretariat and AusAID, 1998, <http://www.undp.mn/publications/GenderBudgets/Budgets%20CD%20section%205b%20how%20to%20do%20a%20gender%20sensitive%20analysis.pdf>.

See [*Handout 3.9-GRB-Specific Instructions 1394 BC2*](#)

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



Source: Sheila Quinn, "Tooling UP: How to Do GRB," 2012.

What support/materials might be needed?

This list does not cover every single support/material that may be required to conduct a gender-aware budget statement, but is meant to raise some important needs to consider when planning to conduct a gender-aware budget statement:

Financial resources/ materials	<ul style="list-style-type: none"> • Salaries and time of staff to prepare Budget Statement • Possibly funding for a consultant/external firm to assist in carrying out the Budget Statement
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Human resources	<ul style="list-style-type: none"> • Staff to carry out Budget Statement • Coordination from MoF
Capacities	<ul style="list-style-type: none"> • Experienced policy analysts • Experienced finance analysts • Knowledge of the ministry, sector, programs, policies, strategies, etc. • Understanding of the situation of men, women, boys, girls, etc. • Understanding of outputs and long- and short-term impacts
Data	<ul style="list-style-type: none"> • Basic demographic data on beneficiaries (age, gender, region, etc.) • Policies, program documents, etc. • Basic information on the project/program and its inputs, planned outcomes and objectives • Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities

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 programs 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 Bhumiika Jhamb, Programme Officer, Centre for Budget and Governance Accountability.

New schemes such as Women's Helpline, Compensation to Rape Victims have been 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 core 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.

Source: "Indian Budget 2012-13: A mixed bag for women," UN Women, 2014, <http://www.unwomensouthasia.org/2012/union-budget-2012-13-a-mixed-bag-for-women/#sthash.JP0ujJKq.dpuf>.

ACTIVITY 3.6 AND 3.7: HOW CAN WE USE GENDER-AWARE POLICY APPRAISAL AND GENDER BUDGET STATEMENTS?

Instructions to Trainer: Divide the trainees into groups of 3-4 people, according to their sector, where they are free to discuss their ideas with one another and come to an agreement. For example, you may have one group with officials from the Ministry of Public Health, one group with officials from MRRD, and one group with officials from the Ministry of Education. Each group should have a flipchart and select one note-taker for the group.

At the start of the exercise, the blank chart should be loaded on the projector screen. Explain the table before beginning, then go through each column one by one. Read the question and allow participants to discuss. The note-taker should take notes and fill in the table on their own flipchart.

First, complete the exercise for Tool 5 (Gender-Aware Policy Appraisal). Once each group is finished, complete the exercise for Tool 6 (Gender-Aware Budget Statement)

Time: 15 minutes

Materials Required: Paper, writing utensils, projector, projector screen

Ministry:	
Process/GRB Tool:	
How do you think this process could benefit your ministry?	
Which departments should be involved? (rank involvement on scale from 1 to 3, 1 being somewhat involved, 3 being very involved, and identify the lead department)	
Which existing processes or procedures in your Ministry could this be made a part of?	
Would any changes need to be made to the structure or procedures of your Ministry to implement this?	
What support and capacities might be needed that you do not currently have in your ministry?	

TOOL 7: GENDER-DISAGGREGATED ANALYSIS OF THE BUDGET ON TIME USE

See [*Handout 3.10-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.¹

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.²

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.³

Activities are usually classified into three categories:⁴

1. SNA

- System of National Accounts
- Work in establishments such as waged employment, domestic work, and looking for work
- Primary production not for establishments such as subsistence farming, collecting fuel and water

² Jocelyn Gross and Barbara Swirski, "Time Use Surveys and Gender Equality," ADVA Center, 2002, <http://adva.org/UPLOADED/Time%20Use%20Surveys%20and%20Gender%20Equality.pdf>.

³ "Gender Responsive Budgeting Tools," Government of Pakistan, http://www.grbi.gov.pk/documents/TM_m_6.pdf.

⁴ "A Survey of Time Use: 2010," Statistics South Africa, 2013, <http://beta2.statssa.gov.za/publications/Report-02-02-00/Report-02-02-002010.pdf>.

¹ "Facilitation Guidelines: Developing Gender Statistics," World Bank Institute, n.g., http://siteresources.worldbank.org/EXTGENDERSTATS/Resources/3237335-1291150268507/mod19-3_8_gender-budgeting_poster.pdf.

- 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

What support/materials might be needed?

This list does not cover every single support/material that may be required to conduct a gender-disaggregated analysis of the budget on time use, but is meant to raise some important needs to consider when planning to conduct a gender-disaggregated analysis of the budget on time use:

Financial resources/ materials	<ul style="list-style-type: none"> • Salary of finance analyst • Possibly funding for a consultant/external firm to assist in carrying out the analysis of the budget on time use • Possibly commissioning a Time Use Study (TUS) • Salaries, meals, accommodation of interview facilitators or observers • Costs for transportation to and from target beneficiary communities • Cost of refreshments and possible transportation expenses for participants • Cost of stationery such as notebooks, writing utensils, flipcharts, markers, etc. • Cost of printed questionnaires, topic guides, etc.
Human resources	<ul style="list-style-type: none"> • Trainers for facilitators and observers (male and female) • Interview facilitators (male and female) • Observers embedded in target beneficiary communities (male and female) • Analysts
Capacities	<ul style="list-style-type: none"> • Experienced researchers to determine who to interview and where • Experienced researchers to develop interview and observation tools • Capable, thorough analysis of extensive notes and interviews • Capable interview facilitators • Analysis • Understanding of classification of activities • Understanding of the situation of men, women, boys girls, etc.

Data	<ul style="list-style-type: none"> • Basic demographic data on beneficiaries (age, gender, region, etc.) • Time use data • Basic information on the project/program and its inputs, planned outcomes and objectives • Basic information on the planned benefits that each individual receives (school enrollment, health clinic visits, etc.) • Indicator of whether the service used is public or private • Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities
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Example: Time Use Survey in India

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.

Source: "Jocelyn Gross and Barbara Swirski, "Time Use Surveys and Gender Equality," 2002.

TOOL 8: GENDER-AWARE MEDIUM-TERM ECONOMIC POLICY FRAMEWORK

See [*Handout 3.11-Gender-Aware Medium-Term Economic Policy Framework \(MTEF\)*](#)

What is it?

A gender-aware 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.¹

See [*Handout 3.12: 1394 to 1936 Medium-Term Budget Framework*](#)

The purpose of the MTBF Document 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. This MTBF Document maintains GIRoA's major budgetary objective of allocating fiscal resources in accordance with priorities, particularly those set within Afghanistan National Development Strategy (ANDS) and National Priority Programs (NPPs).²

¹ Debbie Budlender and Rhonda Sharp, "How to do a gender-sensitive budget analysis, 1998.

² Director General Budget, Ministry of Finance, Islamic Republic of Afghanistan, <http://www.budgetmof.gov.af/index.php/en/>.

What support/materials might be needed?

This list does not cover every single support/material that may be required to prepare a gender-aware medium-term economic policy framework, but is meant to raise some important needs to consider when planning to conduct a gender-aware medium-term economic policy framework:

Financial resources/ materials	<ul style="list-style-type: none"> • Salaries and time of staff to prepare Medium-Term Economic Policy Framework • Possibly funding for a consultant/external firm to assist in preparing Medium-Term Economic Policy Framework
Human resources	<ul style="list-style-type: none"> • Staff to carry out Medium-Term Economic Policy Framework • Coordination from MoF
Capacities	<ul style="list-style-type: none"> • Experienced policy analysts • Experienced finance analysts • Knowledge of the ministry, sector, programs, policies, strategies, etc. • Understanding of the situation of men, women, boys, girls, etc. • Understanding of outputs and long- and short-term impacts
Data	<ul style="list-style-type: none"> • Basic demographic data on beneficiaries (age, gender, region, etc.) • Policies, program documents, etc. • Basic information on the sector/project/program and its inputs, planned outcomes and objectives • Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities

Example: South Africa 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.

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

TOOL 9: GENDER EQUALITY COSTING EXERCISE

See [Handout 3.13-Gender Equality Costing Exercise](#)

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.¹

Costing exercises help in the identification of priorities,

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

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).²

How do we do it?

There are different approaches to costing exercises, all of which complement each other:³

² Ibid.

³ Ibid.

Approach	Objective	Purpose
Impact Costing	To measure socio-economic impacts of a specific intervention or problem	<ul style="list-style-type: none"> - To show negative effects of intervening or not intervening - To justify the benefits of a specific investment
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"> - To know how much is needed - To identify possible financial resources
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"> - To know the budgeting process in which the cost intervention must be included

There are also several different methodological approaches, including:⁴

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 Ibid.

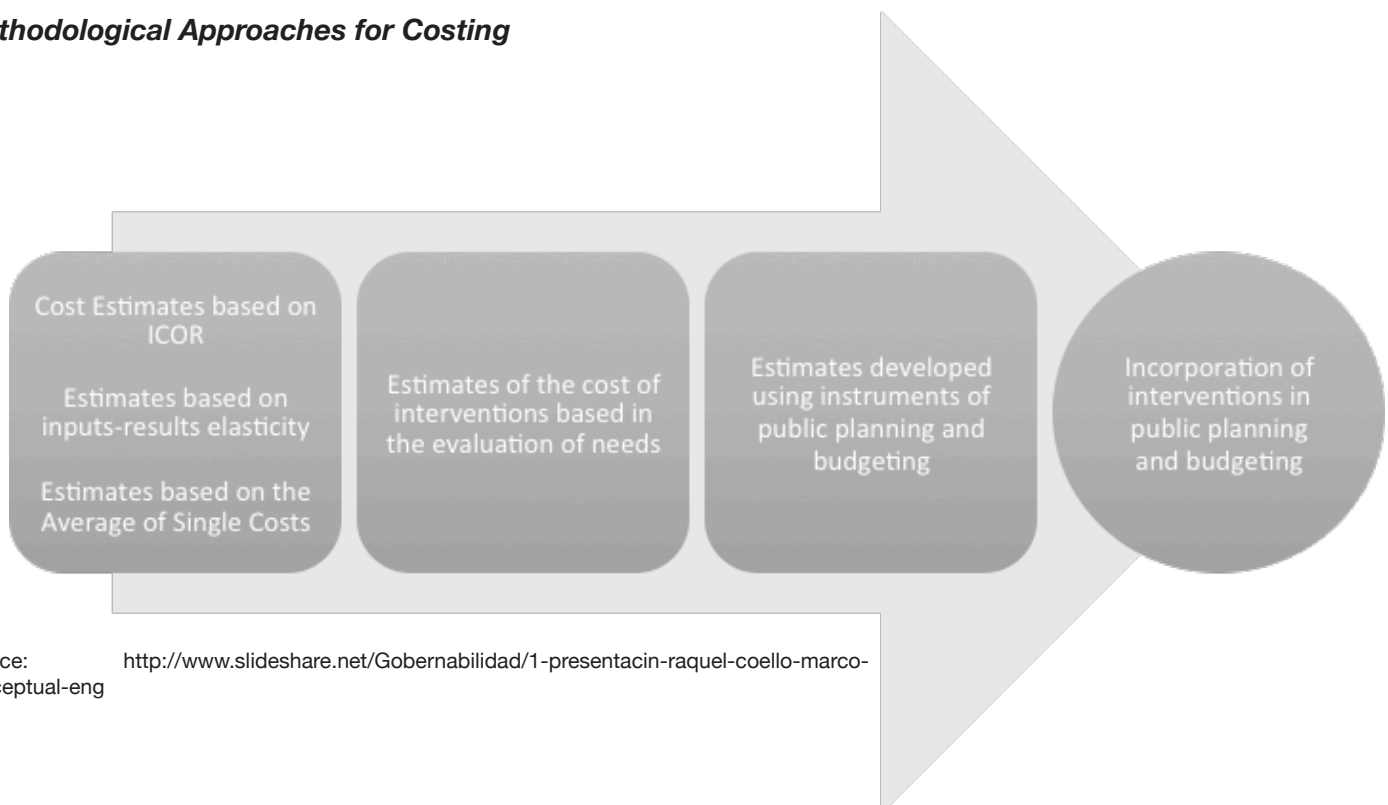
4. Estimations of the cost of interventions based on the evaluation of needs

- 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: <http://www.slideshare.net/Gobernabilidad/1-presentacin-raquel-coello-marco-conceptual-eng>

What support/materials might be needed?

This list does not cover every single support/material that may be required to conduct a gender equality costing exercise, but is meant to raise some important needs to consider when planning to conduct a gender equality costing exercises:

Financial resources/ materials	<ul style="list-style-type: none"> • Salaries and time of staff to conduct the costing exercise • Possibly funding for a consultant/external firm to assist in conducting the costing exercise
Human resources	<ul style="list-style-type: none"> • Staff to carry out the costing exercise • Coordination from ministries involved in implementing the policy
Capacities	<ul style="list-style-type: none"> • Experienced policy analysts • Experienced finance analysts • Knowledge of the ministries, sectors, programs, policies, strategies, etc. • Understanding of the situation of men, women, boys, girls, etc. • Understanding of outputs and long- and short-term impacts
Data	<ul style="list-style-type: none"> • Basic demographic data on beneficiaries (age, gender, region, etc.) • Policies, program documents, etc. • Basic information on the sector/project/program and its inputs, planned outcomes and objectives • Reliable budgetary data on the project/program, ideally at the national, provincial, and local levels for the target beneficiary communities

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 percent 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.

Source: “Training Module: Financing Gender Equality Priorities,” European Union, UNIFEM, and International Training Centre, 2009, <http://www.focusintl.com/GD124g-%20Gender%20Campus%20Module%203%20-%20Financing%20Gender%20Equality%20Priorities.pdf>.

ACTIVITY 3.8, 3.9, AND 3.10: HOW CAN WE USE GENDER-DISAGGREGATED ANALYSIS OF THE BUDGET ON TIME USE, GENDER-AWARE MEDIUM TERM ECONOMIC POLICY FRAMEWORK, AND GENDER EQUALITY COSTING EXERCISES?

Instructions to Trainer: Divide the trainees into groups of 3-4 people, according to their sector, where they are free to discuss their ideas with one another and come to an agreement. For example, you may have one group with officials from the Ministry of Public Health, one group with officials from MRRD, and one group with officials from the Ministry of Education. Each group should have a flipchart and select one note-taker for the group.

At the start of the exercise, the blank chart should be loaded on the projector screen. Explain the table before beginning, then go through each column one by one. Read the question and allow participants to discuss. The note-taker should take notes and fill in the table on their own flipchart.

First, complete the exercise for Tool 7 (Gender-Disaggregated Analysis of the Budget on Time Use). Once each group is finished, complete the exercise for Tool 8 (Gender-Aware Medium-Term Economic Policy Framework.) Once each group is finished, complete the exercise for Tool 9 (Gender Equality Costing Exercises).

Time: 15 minutes

Materials Required: Paper, writing utensils, projector, projector screen

Ministry:	
Process/GRB Tool:	
How do you think this process could benefit your ministry?	
Which departments should be involved? (rank involvement on scale from 1 to 3, 1 being somewhat involved, 3 being very involved, and identify the lead department)	
Which existing processes or procedures in your Ministry could this be made a part of?	
Would any changes need to be made to the structure or procedures of your Ministry to implement this?	
What support and capacities might be needed that you do not currently have in your ministry?	

3.5 OVERCOMING CHALLENGES AND LIMITATIONS FOR GRB

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 session 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. See [*Handout 3.14: Sources of Gender-Disaggregated Data in Afghanistan*](#)

Additionally, 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.¹

1 Debbie Budlender, "Gender Responsive Budgeting: Manual for Trainers," UNDP, 2005, <https://www.ndi.org/files/Gender%20Responsive%20Budgeting%20Trainers%20Manual.pdf>.

CHALLENGE: FIGURES RELATED TO ACTUAL EXPENDITURES ARE NOT READILY AVAILABLE

These could be easily complemented by interviewing people working in the interested departments. In order to increase reliability, more than one person should be interviewed.

CHALLENGE: LACK OF UNIFORMITY IN CONCEPTS AND DEFINITIONS

In order to avoid confusion and inconsistency in the concepts adopted it 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.

CHALLENGE: RELIABILITY AND VAILIDITY OF DATA

Since data can be unreliable, invalid, and missing, these should be ideally cross-checked with secondary data. 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 Statics 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 that address a similar topic.

CHALLENGE: LACK OF SKILLS AND AWARENESS NEEDED FOR THE APPLICATION OF GRB TOOLS

There are plenty of materials about GRB on the web. Local NGOs like EPD also publish analysis on GRB and these are available in local languages.

It is critical that training opportunities such as this 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.

ACTIVITY 3.11: FILLING THE GAPS

Instructions to Trainer: Take notes on the responses on a flipchart for each question.

Time: 15 min

Materials Required: flipchart, pens

Read the following problems one by one and ask participants to discuss how they would address the issue and still do GRB:

- a) If you had to obtain information about girl's education levels where would you find the information?
- b) And where would you find information on why girls drop out of school and the constraints they experience for pursuing education?
- c) You want to assess the gender-responsiveness of a budget for a program on increasing women's access to vocational training courses in Badakshan, but you can only find national-level data.
- d) You want to assess the gender responsiveness of a budget for a program on increasing adult literacy, but CSO only has total data that is not separated by men and women or age.
- e) You want to implement GRB in your ministry's budget cycle this year, but the Budget Department doesn't know anything about GRB and lacks the skills and capacity to plan the budget accordingly.

Guidelines for summing up:

Information on girl's education level and literacy levels could be found in the National Risk and Vulnerability Assessment, The Asia Foundation Survey, and the Ministry of Education database including the reports they publish based on the database data. But in order to provide some information on why girls drop out of school or what constraints do they experience, surveys are usually not the best source since these tend to give us 'facts' and not why such facts occur. Therefore some research on the publications on education, published by NGOs and UN bodies could be helpful in this case.

See [Handout 3.14](#) for help.

3.6 GRB AT DIFFERENT LEVELS

In this session, we will look at the role of GRB at different levels, including the central government, the sectoral level, the subnational/local level, and the program level specific to the context of Afghanistan.

CENTRAL GOVERNMENT

Mainstreaming gender into national budgets is the goal of gender budgeting. This means raising public revenue and allocating 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 gender budgeting can be initiated and supported at the central level include:

- Putting GRB on a legislative basis
- Linking GRB with reform processes
- Commissioning costing exercises
- Establishing a gender-sensitive budget statement¹

Mainstreaming Gender in Public Finance Management

Public Financial Management (PFM) entails the development of laws, organizations and systems to enable sustainable, efficient, effective and transparent management of public finance.² The Government sees the PFM and its improvement as 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.

Gender-responsive budgeting (GRB) seeks to incorporate a gender equality perspective into the budgetary process to ensure an efficient allocation of resources based on identified needs, and to restructure revenues and expenditures to strengthen gender equality and women's empowerment. GRB does not involve making separate budgets for men and women, nor does it necessarily mean a radical reform of existing budgetary procedures.

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.

¹ Sheila Quinn, "Gender Budgeting: Practical Implementation Handbook," Council of Europe, 2008, [http://www.coe.int/t/dghl/standardsetting/equality/03themes/gender-mainstreaming/CDEG\(2008\)15_en.pdf](http://www.coe.int/t/dghl/standardsetting/equality/03themes/gender-mainstreaming/CDEG(2008)15_en.pdf).

² "Governance and Public Sector Management," The World Bank, 2013, <http://web.worldbank.org/WBSITE/EXTERNAL/TOPICS/>.

Example: Incorporating GRB into PFM Law in Austria

In Austria Gender responsive Budgeting (GRB) is integrated into a comprehensive budget reform, which was adopted in Parliament by unanimous decision. The reform enshrines a medium term expenditure framework, accrual budgeting and accounting and performance budgeting.

GRB was even anchored in the Austrian constitution where article 13 requires the following: “Federation, States and Communes are to strive for the effective equality of women and men in their budget management.” According to article 51 of the Austrian Constitution, GRB is defined as an integral part of performance budgeting: “Within Federal budget management the fundamental principles of impact orientation, especially under consideration of the objective of the effective equality of women and men...are to be observed.”

Austrian authorities have decided to integrate GRB into the budget reform as the budget is considered a “key lever for gender equality.” For each budget chapter at least one gender-related outcome has to be defined by the respective ministry. Even before parliamentary discussions on the next budget have begun a few ministries have already floated their respective GRB-related outcomes.

Source: Gerhard Steger, “Making Public Finance Management Systems gender responsive: The GRB Experience in Austria,” United Nations Commission on the Status of Women, 2012, <http://www.un.org/womenwatch/daw/csw/csw56/panels/panel3-Gerhard-Steger.pdf>.

GRB and GIRoA Policies and Sector Strategies

See [Handout 3.15 - GRB and GIRoA Policies and Sector Strategies](#)

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.

While addressing issues of gender inequality in policy documents and sector strategies is an important step towards reducing gender inequality, without allocating resources to make these commitments actionable, they are of little use. GRB is an important tool to enable the translation of policy commitments into projects and programs that are adequately resourced to address gender inequality.

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, ANDS, and the Afghanistan Millennium Development Goals (MDGs) as examples of government policies and strategies that can be made actionable through applying GRB.

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 supports 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 will act as a key partner for other ministries - providing leadership and policy advice on gender 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.

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, coordinating, reporting and implementing processes of the Afghanistan Compact and the ANDS.”¹

¹ “National Action Plan for the Women of Afghanistan,” Ministry of Women's Affairs, Islamic Republic of Afghanistan, 2008.

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"> • A gender-sensitive legislative and regulatory framework, including inheritance, property, and labor laws • Equitable access of women to skills development programs and vocational training • Progressive increase in the access of women to gainful employment • Progressive increase in the access of women to microfinance and business services 	<p>a) Gender analysis of macroeconomic policies, including trade policies, to make them responsive to women's particular needs as economic agents;</p> <p>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;</p> <p>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;</p> <p>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</p> <p>e) Incorporation of critical gender concerns into the planning, programming, implementation, monitoring and evaluation of all programs and activities designed to increase women's access to employment and income generating activities.</p>

ANDS

The Afghanistan National Development Strategy (ANDS) was a five-year policy framework from 2008-2013. The ANDS reflects the government's vision, principles and goals for Afghanistan that builds on its commitment to achieve the Millennium Development Goals by 2020 and the implementation of the Afghanistan Compact benchmarks. The strategy was based on an assessment of current social and economic conditions; outlined intermediate objectives; and identified the actions that should be taken to achieve national goals. The ANDS largely focused on the next five years, but reflects Afghanistan's long-term goals, which included the elimination of poverty through the emergence of a vibrant middle class, an efficient and stable democratic political environment and security throughout the country.

The ANDS recognized that success of the ANDS depends on effective implementation, and identified the National Budget as the central tool for implementing the ANDS. All line ministries were directed to develop or align their programs and projects with the ANDS Sector Strategies; then cost and reprioritize sector program and projects against the medium-term budget ceilings.

Vision:

- A stable Islamic constitutional democracy at peace with itself and its neighbors, standing with full dignity in the international family.
- A tolerant, united, and pluralistic nation that honors its Islamic heritage and the deep-seeded aspirations toward participation, justice, and equal rights for all.
- A society of hope and prosperity based on a strong, private sector-led market economy, social equity, and environmental sustainability.

Goals:

1. Security: Achieve nationwide stabilization, strengthen law enforcement, and improve personal security for every Afghan.
2. Governance, Rule of Law and Human Rights: Strengthen democratic processes and

institutions, human rights, the rule of law, delivery of public services and government accountability.

3. Economic and Social Development: Reduce poverty, ensure sustainable development through a private-sector-led market economy, improve human development indicators, and make significant progress towards the Millennium Development Goals (MDGs).

There were five crosscutting issues in the ANDS, including Gender. The Gender Equity Cross Cutting Strategy aimed at strengthening the ANDS' overarching vision of lasting peace and sustainable progress in Afghanistan - a peaceful and progressive Afghanistan where women and men enjoy security, equal rights and opportunities in all spheres of life. Specifically, the strategy envisioned that by 2013, a significant number of government instrumentalities would have embraced gender equity and addressed women's development needs and current difficulties in their respective sector areas of operation.

The strategy expected to see measurable improvements in women's status through:

- Reduced literacy
- Higher net enrolment in school at all levels
- Recognition for productive work done in terms of control over income and visibility in statistics
- Equal wages for equal work
- Lower maternal mortality and improved access to health services
- Increasing leadership and participation in all spheres of life
- Greater economic opportunities as well as access to and control over productive assets and income earned
- Adequate access to justice systems that are gender sensitive
- Reduced vulnerability to violence in public and domestic spheres

Goals of the Gender Equality Strategy of ANDS	
Long-term goals	<ul style="list-style-type: none"> • Gender equality • Women's empowerment • Gender equity
Mid-term goals	<ul style="list-style-type: none"> • Eliminate all forms of discrimination against women • Build women's capital • Strengthen women's leadership and participation in all spheres of life
Short-term goals	<ul style="list-style-type: none"> • Reach the 13 gender-specific benchmarks of the AC/I-ANDS • Reach the 5-year priorities of NAPWA • Realize the gender commitments mainstreamed in each of the ANDS sectors • Develop basic institutional capacities of ministries and government agencies

Example: ANDS Gender Equality Performance Targets

Gender Equity Strategy	Target	Crosscutting Indicators
In line with Afghanistan MDGs, net enrollment in primary school for girls and boys will be at least 60% and 70% respectively	15.5% annual increase for the period 2008 to 2010; 5.9% increase annual increase in girls' enrollment from 2010 onwards	Progressive increase in the net enrollment of girls
Female teachers will be increased by 50%	50% representation of women in the teaching profession at the primary and secondary levels	Progressive increase in the percentage of female teachers at the primary and secondary levels
150,000 men and women will be trained in marketable skills through public and private means	Minimum of 30% representation of women in trainings on marketable skills	Average percentage of women among graduates of trainings of marketable skills

Example: ANDS Gender Equality National Action Plan

Objective/Outcomes	Policy Action/Activities	Category	Timeframe
Increased access to rural energy services	Special attention to gender issues in providing energy for rural areas	Development	TBD

Example: ANDS Gender Equality Monitoring Matrix

Expected Outcomes	Indicators	Baseline	Targets
Effective Reproductive and Child Health System	Maternal mortality ratio	1600 deaths/100,000 live births (2000)	Reduce by 50% between 2002 and 2013
	Under 5 mortality rate in the country (%)	257 deaths/1000 live births (2000)	Reduce by 50% between 2003 and 2013
	Infant mortality rate (IMR) in the country (%)	165 deaths/1000 live births (2000)	Reduce infant mortality rate by 30% by 2013 from the baseline of 2000

Source: Afghanistan National Development Strategy Volume 5

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 beings to enjoy the minimum requirements of a dignified 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 MGDs with an extended deadline of 2020.

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

Goals:

1. Eradicate extreme poverty and hunger
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
9. Enhancing security

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"> • Ratio of girls to boys in primary, secondary, and tertiary education • Ratio of literate females to males (15-24 year olds)
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"> • Maternal mortality ratio • Proportion of births attended by skilled health personnel • Fertility rate • Proportion of women receiving professional ante-natal care

Source: Afghanistan MDG Report 2005

ACTIVITY 3.12: TRANSLATING POLICY COMMITMENTS INTO OUTCOMES USING GRB

Instructions to Trainer: Ask participants to form groups of 3-5 people. Ensure that each person has a writing utensil and paper, and that each group has a flipchart and markers. Distribute one copy of [Handout 3.16-1393 National Budget Statement-Ministry of Energy and Water](#) and [Handout 3.17-Executive Summary of National Energy Supply Program National Priority Plan](#) to every participant.

Time: 30 minutes

Materials Required: Paper, writing utensils, flipchart, markers, projector, projector screen, Handout of 1393 National Budget Statement

Post the following table on the projector screen from the ANDS Gender Equality National Action Plan:

Objective/Outcomes	Policy Action/Activities	Category	Timeframe
Increased access to rural energy services	Special attention to gender issues in providing energy for rural areas	Development	TBD

For this exercise, we are using rural energy as a more challenging example to demonstrate that all government policies and public services have a gender aspect, and gender should be considered even in issues that may seem less obvious than education inequality or maternal health.

Instruct each group to complete the first three steps of the five-step GRB approach using the following questions. For this exercise, it is not necessary to go in-depth reviewing statistical information or government policies. This exercise is only designed as a brainstorming practice to familiarize trainees with how this framework could be used to translate commitments into allocation of resources.

1. Situation Analysis (15 minutes)

- How do men and women use energy services? What are the main reasons women need access to energy services? Men? Girls? Boys?
- How does access to rural energy services affect men? Women? Boys? Girls?
- What is the current status of access to rural energy services? Are there differences geographically? Age? Ethnicity?

2. Assessing the gender-responsiveness of sector policies (10 minutes)

- How do existing policies address the gender differences in access to rural energy services?
- Does the Ministry of Energy and Water have a specific gender policy?
- Refer to Handout 3.16 and assess the gender-responsiveness of the NPP for the National Energy Supply Program

3. Assessing budget allocations (5 minutes)

- Refer to Handout 3.15, which summarize the accomplishments from 1392 of the Ministry of Energy and Water, and the key goals for 1393. How could the budget allocations and priorities be altered or improved to address the issues identified in step 1 and step 2? How could the budget priorities of the sector be more gender responsive?

Suggestions for wrapping up: Here are some examples of possible responses for each section. The answers do not have to match these, but these are examples of the kinds of answers that could be given by participants.

1. Situation Analysis

- Energy may be necessary for using radios or TVs. Women have less access to information from public forums, so the use of energy for accessing information may be more critical for women and a lack of access could create gender inequality in terms of access to information.
- Households may rely on access to energy for making household work easier, such as washing machines or other household appliances. Access to energy could make household work easier, which could lessen the amount of time that women spend on household work.
- Electrification is key to improving maternal health in terms of having consistent power supplies to local clinics and hospitals and have access to light, machines, etc.
- Rural energy is necessary for proper lighting in public spaces such as streets and markets that improves women's safety when going to the market or sending girls to buy items at local shops

2. Assessing the gender-responsiveness of sector policies

- NESP has a gender mainstreaming policy
- According to the NPP, gender mainstreaming is budgeted for in the NESP
- It isn't clear how the steps in the policy will actually be carried out and budgeted for

3. Assessing budget allocations

- There is no mention of any projects for gender mainstreaming
- Could allocate budget for research on differences between men and women in use of energy in rural areas
- Could allocate budget for research on differences between men and women in access to energy in rural areas
- Budget allocations to ensure energy availability to hospitals in rural areas
- Budgeting for a project to research and develop timing of power shortages to accommodate gender-specific schedules of energy use

SECTORAL LEVEL

Most 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.¹

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, translation of national-level gender equality policies and objectives into outputs and outcomes, and building gender knowledge and capacity. Basically, at the sectoral level, the focus should be on developing the entire infrastructure required for mainstreaming gender budgeting.

To begin with, it is important to assess the gender-preparedness of staff and systems, such as a gender audit. It is also useful to look at how the government's gender equality policies, both through NAPWA and sector-specific strategies such as the NPPs and the former ANDs are translated at the sectoral level, for

¹ Sheila Quinn, "Gender Budgeting," 2008.

example through addressing the following questions:

- Is the policy articulated in terms of objectives at this level?
- Are there targets attached to the objectives?
- Is progress monitored?
- Is the policy communicated throughout the departments?
- How is the policy communicated to subordinate and provincial departments and agencies?
- What mechanisms are in place to operationalize NAPWA?

ACTIVITY 3.13: ASSESSING THE GENDER-PREPAREDNESS OF A MINISTRY

Instructions to Trainer: Ask participants to divide into groups according to their department/ministry. Ask each team to choose one person in their group to take notes.

Time: 10 minutes

Materials Required: Projector and projector screen, writing utensils and paper

Project the following questions on the projector screen:

- Is NAPWA articulated in terms of objectives in our ministry?
- Are there targets attached to the objectives?
- Is progress monitored?
- Is NAPWA communicated throughout the departments?
- How is NAWPA communicated to subordinate and provincial departments and agencies?
- What mechanisms are in place to operationalize NAPWA?

Ask the participants to discuss each question regarding their own ministry. The note taker should take notes. This exercise is not meant as an in-depth assessment, but only for the participants to brainstorm and think about each question and how NAPWA relates to the work of their own ministry. Tell the participants they have 10 minutes to briefly discuss in their group.

At the end of the exercise, collect the notes from each note taker.

GRB AT THE SUBNATIONAL/LOCAL LEVEL

In Afghanistan, budgeting processes are highly centralized. However, as we learned in the module on Afghanistan's budget process, there are efforts to implement provincial budgeting, and a number of budget input tools at the provincial level.

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.

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.

Video 3.2: Gender Responsive Budgeting – Mysore, India

The film is set in Mysore, India, where an elected woman representative used the skills gained from a UN Women-supported GRB training to facilitate dialogue between women and municipal government and mobilize women to articulate their priorities and demand action from local leaders. As a result, budget allocations were secured for the construction of a health center and the removal of a health hazard from the community. (Publishers: Commonwealth TV, UN Women; Year of Release: 2007)

GRB AT THE PROGRAM LEVEL

See [*Handout 3.21-Analysis of Programs reflected in BC2 1393 from Gender Perspective*](#)

Program Budgeting like GRB enhances planning, outputs, efficiency and effectiveness. It provides information for choosing between competing policies by establishing a link between program costs and the results of government programs.

The centerpiece of program budgeting is the program, and this means that budgets are designed to resource programs rather than ministries. As program budgeting is more encompassing than isolated projects, gender-sensitive programs have a bigger effect on gender equality.

The activities and outputs both in program budgeting and in GRB have to be constantly reconsidered and adjusted in the light of the outcomes that were used to justify the program. For example, in order to measure how well used teacher hours are against a program's objective (literacy for disadvantaged boys and girls, for instance), decision makers would need to measure whether literacy increased for female and male students in the program (an outcome) and consider whether the price (inputs) relative to the outputs (teacher hours) were worth the outcomes achieved.

Program Budgeting focuses on results and therefore on 'outputs' and 'outcomes'. Similarly, gender budgeting compares information on inputs with information on the gender-sensitiveness of outputs and outcomes, and feeds this information back into budgetary decision-making.

Evidence-based policy-making and budgeting is strongly linked to 'results orientation'. Its aim is to expand the knowledge base and to improve the integration of findings into policy and programs. Gender

budgeting may increase the gender-sensitiveness and the quality of this knowledge base.

Strong political commitment from the executive and legislature is required both for program budgeting and gender budgeting. It also requires parallel reforms in accounting and auditing to sustain the reform direction. In addition, program-based approaches emphasize a number of principles and related reforms that might create ways of increasing gender-sensitiveness, particularly through gender budgeting.

The integration of gender issues is more pronounced in 'social' sectors (health, education) that address capabilities than in sector programs that address opportunities (including agriculture and the private sector).

Sum Up:

- Program Budgeting like GRB enhances planning, outputs, efficiency and effectiveness. It provides information for choosing between competing policies by establishing a link between program costs and the results of government programs.
- The centerpiece of program budgeting is the program, and this means that budgets are designed to resource programs rather than Ministries. And as Program budgeting is more encompassing than isolated projects, gender-sensitive programs have a bigger effect on gender equality.
- The activities and outputs both in program budgeting and in GRB have to be constantly reconsidered and adjusted in the light of the outcomes that were used to justify the program. For example, in order to measure how well used teacher hours are against a program's objective (literacy for disadvantaged boys and girls, for instance), decision makers would need to measure whether literacy increased for female and male students in the program (an outcome) and consider whether

the price (inputs) relative to the outputs (teacher hours) were worth the outcomes achieved.

- Program Budgeting focuses on results and therefore on 'outputs' and 'outcomes'. Similarly, gender budgeting compares information on inputs with information on the gender-sensitiveness of outputs and outcomes, and feeds this information back into budgetary decision-making.
- Evidence-based policy-making and budgeting is strongly linked to 'results orientation'. Its aim is to expand the knowledge base and to improve the integration of findings into policy and programs. Gender budgeting may increase the gender-sensitiveness and the quality of this knowledge base.
- Strong political commitment from the executive and legislature is required both for program budgeting and gender budgeting. It also requires parallel reforms in accounting and auditing to sustain the reform direction.
- In addition, program-based approaches emphasize a number of principles and related reforms that might create ways of increasing gender-sensitiveness, particularly through gender budgeting.
- The integration of gender issues is more pronounced in 'social' sectors (health, education) that address capabilities than in sector programs that address opportunities (including agriculture and the private sector).

Linkages between GRB and Program Budgeting in Afghanistan:

Program Budget Cycle	GRB Cycle	Entry Points to mainstream GRB
Budget Planning	Conceiving (new projects) & Planning (both exiting & new projects)	<ul style="list-style-type: none"> • BC1 & BC2 Circular - Program & Sub-Programs to reflect gender concerns as per ANDS & NAPWA • Sector Experts facilitate the planning process including gender aspects (use the 5 step framework of GRB) • Continuous Training for Capacity Building to integrate gender in Budget Circular 1 and 2 • GRB Focal Points in Ministries
Budget Decision Making	Approving gender related projects	<ul style="list-style-type: none"> • Gender based Justification for new projects submitted to Ministry of Finance. • Budget Hearing Committee wherein MoWA is a member • Afghan Cabinet
Budget Execution	Executing (money allocated for the purpose and for the particular gender spent)	<ul style="list-style-type: none"> • Monitoring mechanism in each ministry • Monthly reports on project executions compiled by Ministry of Finance.
Performance & Evaluation	Monitoring and Analysing & Gender Audit	<ul style="list-style-type: none"> • Performance Monitoring Cell of the Ministry of Finance • MTBF analysis to include inputs on GRB • Women Policy Development Centre (WPDC) at MoWA - review of the policies of 3 line Ministries (Ministry of Public Health, Ministry of Justice and Ministry of Hajj and Religious Affairs)..

Video 3.3: SALAR Starter Kit for Sustainable Gender Equality

This is the film you always wanted to see about gender mainstreaming. What's it all about? What's in it for me? How do I use gender management to achieve an overall improvement of services and operations? And how do I make improvements sustainable?

Within the Program for Sustainable Equality, the Swedish Association of Local Authorities and Regions (SALAR) has developed a "Starting kit" on how to work with gender mainstreaming in local and regional authorities. SALAR has also initiated a training program on gender mainstreaming providing support for managers, politicians and employees working in municipalities on how to integrate gender issues in municipal activities. The program on Sustainable Equality focuses on helping municipalities to offer equal services to citizens regardless of gender.

(Publishers: Swedish Association of Local Authorities and Regions, 2012)

ACTIVITY 3.14: APPLYING GRB TO PROGRAMS

Instructions to Trainer: Ask participants to form groups of 3-5 people. Ensure that each person has a writing utensil and paper, and that each group has a flipchart and markers. Distribute one copy of [Handout 3.18 Ministry of Education Strategic Plan – Program 4: Literacy](#) and [Handout 3.19-1393 National Budget Statement-Education](#) to every participant.

Time: 30 minutes

Materials Required: Paper, writing utensils, flipchart, markers, projector, projector screen, Handout of 1393 National Budget Statement

Instruct each group to complete the first three steps of the five-step GRB approach using the following questions. For this exercise, it is not necessary to go in-depth reviewing statistical information or government policies. This exercise is only designed as a brainstorming practice to familiarize trainees with how this framework could be used to translate commitments into allocation of resources.

1. Situation Analysis

- What are the different issues for men and women regarding literacy? What are the main reasons women need literacy? Men? Girls? Boys?
- How does literacy affect men? Women? Boys? Girls?
- What is the current status of literacy in Afghanistan? Are there differences geographically? Age? Ethnicity?

2. Assessing the gender-responsiveness of sector policies

- How do existing policies address the gender differences in literacy?
- Refer to Handout 3.18 and assess the Ministry of Education Strategic Plan's outline of Program 4 - Literacy

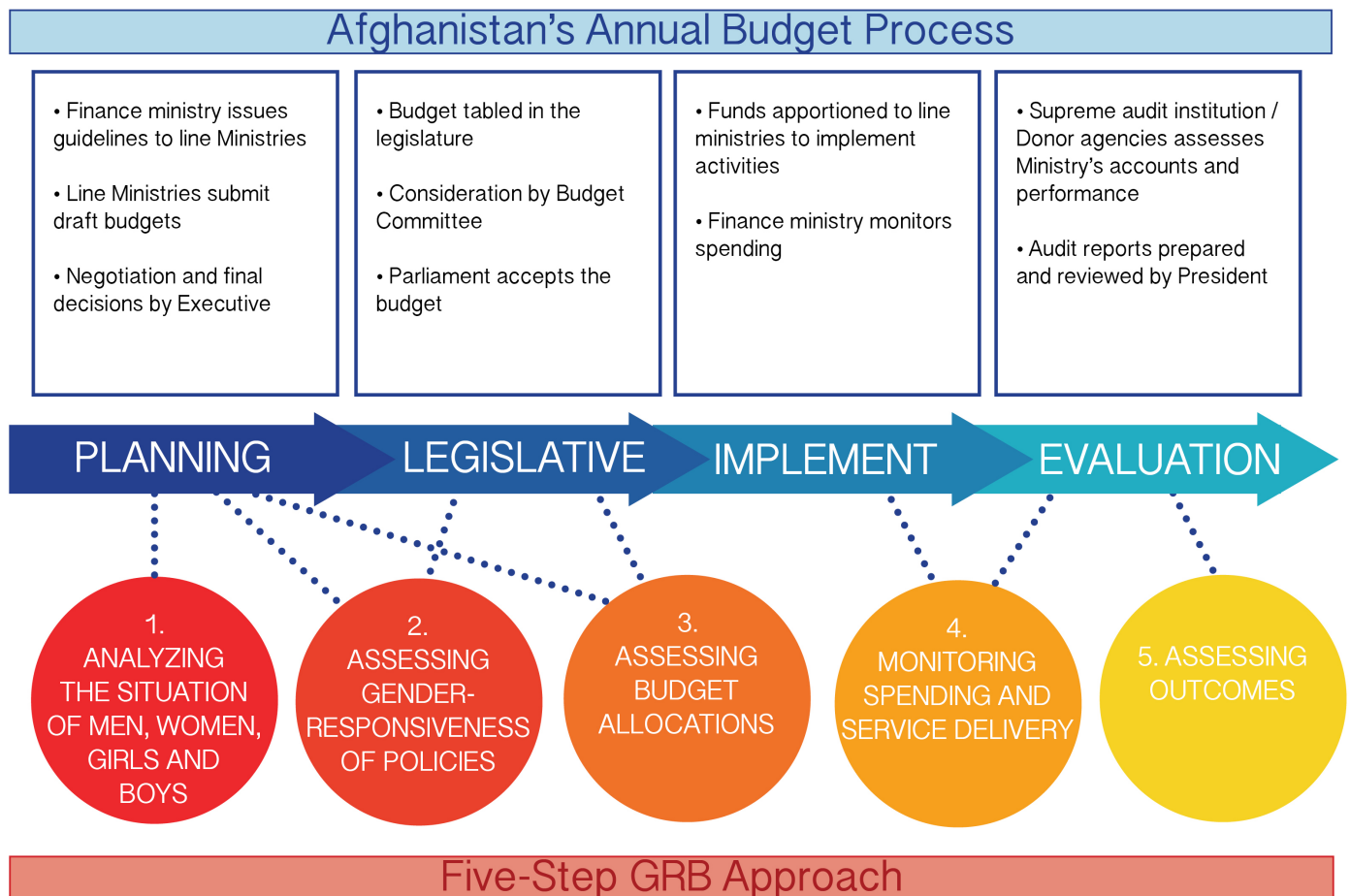
3. Assessing budget allocations

- Refer to Handout 3.17, which summarize the accomplishments from 1392 of the Ministry of Education, and the key goals for 1393. How could the budget allocations and priorities be altered or improved to address the issues identified in step 1 and step 2? How could the budget priorities of the sector be more gender responsive regarding literacy?

3.7 APPLYING GRB IN AFGHANISTAN'S BUDGET PROCESS

This session is meant to tie together all of the GRB concepts we have covered with Afghanistan's budget process. We will look at some basic ways that the Five-Step Approach and specific GRB tools can be applied specific to the Afghanistan context.

THE FIVE-STEP APPROACH AND THE ANNUAL BUDGET PROCESS



CLOSING SESSION: HOW CAN WE APPLY GRB?

ACTIVITY 3.15: ACTORS IN THE BUDGET PROCESS AND GRB ENTRY POINTS

Instructions to Trainer: *This exercise is very important and must be documented for later use. Divide the trainees into groups of 3-4 people, according to their sector, where they are free to discuss their ideas with one another and come to an agreement. For example, you may have one group with officials from the Ministry of Public Health, one group with officials from MRRD, and one group with officials from the Ministry of Education. Each group should have a flipchart and select one note-taker for the group.*

At the start of the exercise, the blank chart should be loaded on the projector screen. Explain the table before beginning, then go through each column one by one. Read the question and allow participants to discuss. The note-taker should take notes and fill in the table on their own flipchart.

Once the exercise is finished, collect the completed charts from each group and submit it to EPD at the end of the training.

Instructions to Trainer: *Ask the participants to form working groups of 2-3 people*

Time: 15 minutes

Materials Required: Flipchart, markers, projector, projector screen, ball

Project the table below on the projector screen. Ask participants to list the main actors in the budgeting process at the national and provincial level (where these are known) in Afghanistan, plus their respective activities. You should discuss possible entry points for the integration of a gender perspective.

To keep the session engaging, you could try using the ball exercise again where participants throw a ball to one another and have to give answers when they catch it.

Present findings to the entire group.

Actor	Activities	GRB entry point

ACTIVITY 3.16 - 3.19: APPLYING GRB IN PLANNING, IMPLEMENTATION, MONITORING, AND DATA COLLECTION

Instructions to Trainer: *This exercise is very important and must be documented for later use. Divide the trainees into groups of 3-4 people, according to their sector, where they are free to discuss their ideas with one another and come to an agreement. For example, you may have one group with officials from the Ministry of Public Health, one group with officials from MRRD, and one group with officials from the Ministry of Education. Each group should have a flipchart and select one note-taker for the group.*

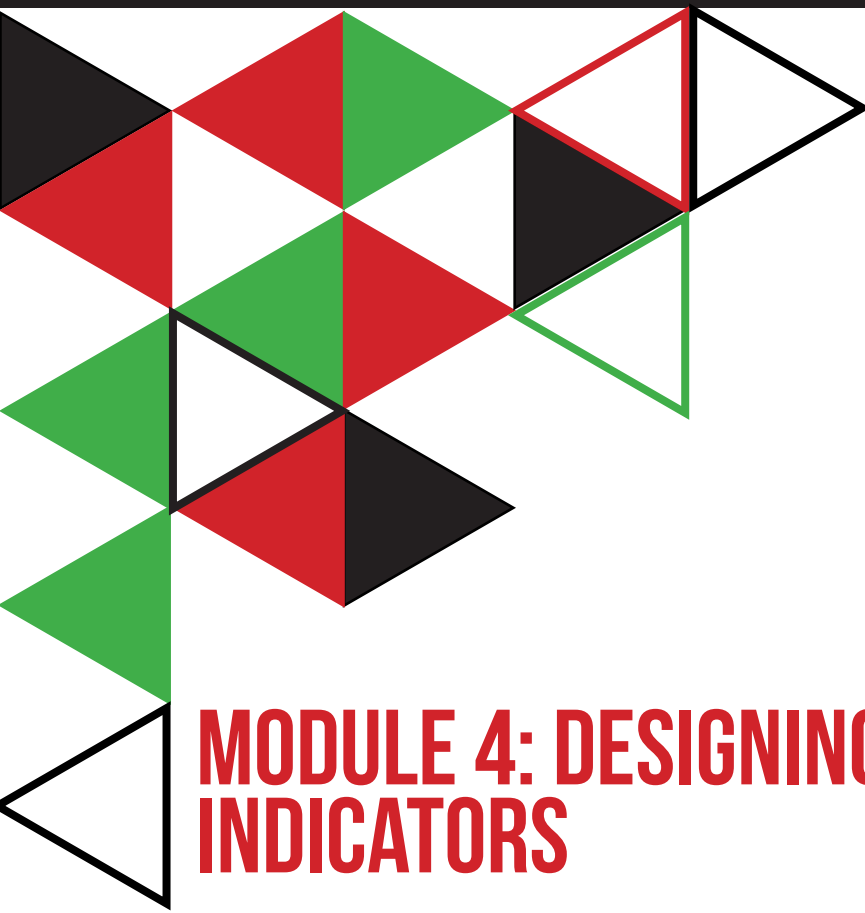
At the start of the exercise, the blank chart should be loaded on the projector screen. Explain the table before beginning, then go through each column one by one. Read the question and allow participants to discuss. The note-taker should take notes and fill in the table on their own flipchart.

First, complete the exercise for the planning phase of the budget process. Once each group is finished, complete the exercise for the implementation phase of the budget process. Once each group is finished, complete the exercise for the evaluation phases of the budget process. Lastly, once each group has finished, complete the exercise for how GRB can be applied in collecting gender-disaggregated data.

Time: 15 minutes

Materials Required: Paper, writing utensils, projector, projector screen

Ministry:	
Process/GRB Tool:	
How do you think GRB could benefit your ministry in the planning phase?	
Which departments should be involved? (rank involvement on scale from 1 to 3, 1 being somewhat involved, 3 being very involved, and identify the lead department)	
Which existing processes or procedures in your Ministry could this be made a part of?	
Would any changes need to be made to the structure or procedures of your Ministry to implement this?	
What support and capacities might be needed that you do not currently have in your ministry?	
Which GRB tools do you think would be most useful for you in the planning phase?	



MODULE 4: DESIGNING GENDER-SENSITIVE INDICATORS

Gender Responsive Budgeting aims at mainstreaming gender into public finance. It seeks at affirmative action to address specific needs of women and men, boys and girls. To mainstream gender in the budget processes, it is not sufficient to just formulate gender equality as a general or an abstract target, but very specific objectives have to be defined for each field. For example, one of the goals of NAPWA is to build and sustain a secure environment that enables women to live a life free from intimidation, fear and violence, and which supports their participation and leadership in promoting and maintaining peace and security. In order to achieve the goal, it has to be phrased in a gender differentiated way and have to be operationalized either by a quantitative or qualitative dimension. The key indicators specified for this particular goal of NAPWA include:

- at least a 20 percent increase in the number of women participating in security service delivery over a period of 10 years
- progressive annual reduction in the incidence of violence against women in the public and private spheres
- progressive increase in the number of women actively participating in peace processes and promoting peace, justice and human rights at the national and community level

As can be seen from above, it is not possible to measure the degree of achievement of gender equality without these indicators. Indicators are therefore essential for a clear and precise definition of program and project targets. They are a vital instrument for the systematic and coherent monitoring of success and the controlling of programs and promotion measures. However, census data that would substantially facilitate development planning and policy making are still missing in Afghanistan,

OBJECTIVE	<ol style="list-style-type: none"> 1. To facilitate the understanding of Gender Sensitive Indicators 2. To enable participants to understand the process of developing gender-sensitive indicators
DURATION	1 hour 45 minutes (one quarter-day session)

MATERIALS	Flipchart, markers, paper, writing utensils, projector, projector screen, printed handouts
HANDOUTS	Handout 4.1: Indicators from NAPWA
EXERCISES	Activity 4.1: Proxy Indicators Activity 4.2: Developing Indicators Activity 4.3: Developing process, output, outcome, and impact Indicators Activity 4.4: How can we use gender-sensitive indicators
OUTPUTS	Completed and save word documents with filled out tables for Activity 4.7 Flipcharts with completed activities for Activities 4.1, 4.2, 4.3, 4.4, 4.5, 4.6

Tips to the Trainer / Facilitator

- Tell the participants that indicators are not neutral tools; like all methodologies, they are influenced by political values and contexts.
- Please emphasize that indicators have to be anchored in base-line studies from which progress or regress can be measured.
- The most important indicators for project evaluation are outcome indicators.

4.1 WHAT IS AN INDICATOR?

INDICATORS AND PROXY INDICATORS

In order to measure change, it is helpful to identify an indicator for that change. Indicators allow actual results to be compared to what was planned. An indicator could be therefore defined as a 'quantitative or qualitative factor or variable that provides a simple and reliable means to measure achievement, to reflect the changes connected to an intervention, or to help assess the performance of a development actor'.¹

Indicators have to be understood and accepted. It is a good idea, therefore, to spend time developing these, perhaps in a workshop with key stakeholders.

Indicators are easy to develop for tangible physical

¹ "Development Results: An Overview of Results Measurement and Management," OECD-DAC, 2010, <http://www.oecd.org/dac/peer-reviews/Development-Results-Note.pdf>.

outputs, such as latrines, wells etc, but developing indicators for elements at higher levels (for example the goals of a project, like improving well-being in a community for example), or those which correspond to changes in human qualities - for example, empowerment, confidence, management competence etc - can be more difficult. Elements such as these tend to be primarily qualitative and subjective, but it is still possible to develop indicators for them.

Sometimes it is required to develop proxy indicators. A proxy indicator is an indirect measure or sign that approximates or represents a phenomenon. Proxy indicators can help to provide an indication of change in another area (ex. measuring staff motivation in a company by the number of days taken sick).

ACTIVITY 4.1: PROXY INDICATORS

Instructions to Trainer: *Complete the activity as one group. Note down the results on a flip chart.*

Time: 10 min

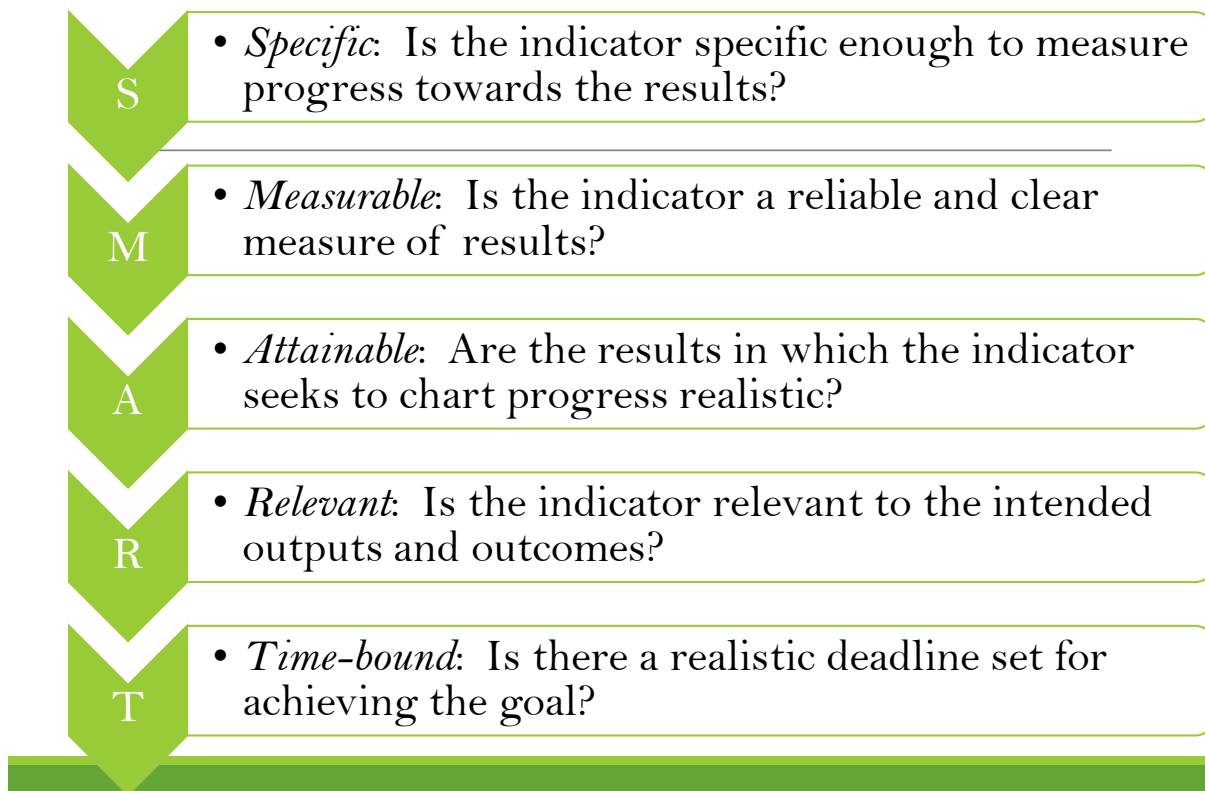
Materials Required: Flipchart, markers

Ask the participants to think of proxy indicators for measuring poverty in Afghanistan. Explain that poverty is multi-dimensional and measuring it only based on income is not sufficient.

Guidelines for summing up:

- quality and quantity of carpets owned by a household
- the possibility of buying new clothes for ceremonies and celebrations
- number of meals eaten per day, etc

SMART INDICATORS



Criteria for the selection of indicators in a glimpse:⁴

- Indicators should be developed in a participatory fashion, including all stakeholders wherever possible.
- Indicators must be relevant to the needs of the user, and at a level that the user can understand.
- All indicators should be sex-disaggregated.
- Both qualitative and quantitative indicators should be used.
- Indicators should be easy to use and understand.
- Indicators must be clearly defined.
- The number chosen should be small. A rule of thumb is that up to six indicators can be chosen for each type of indicator (input - outcome).
- Indicators should be technically sound.
- Indicators should measure trends over time.
- The ultimate focus should be on outcome indicators

WHAT IS A GENDER-SENSITIVE INDICATOR?

A gender sensitive indicator (GSI) measures changes related to gender in a society over time.¹ 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.

¹ Annalise Moser, "Gender and Indicators," Bridge, 2007, file:///C:/Users/lola/Desktop/EPD%20GRB/IndicatorsGender.pdf.

Example: GSIs

Specific examples of GSI:

- 60% of women are literate, as compared to 82% of men, and as compared to 30% and 52% respectively five years ago.
- 70% of women have access to credit, as compared to 85% of men, and as compared to 45% and 62% respectively five years ago.

Some more examples of gender sensitive indicators:

- percentage of total expenditure targeted to gender equality programs;
- gender balance in public sector employment;
- percentage of expenditure devoted to women's priority needs from public services;
- percentage of expenditure on income transfers devoted to women's priorities;
- gender balance in business support provided by ministries of trade and industry;
- gender balance in public sector contracts;
- gender balance of government committees;
- gender balance in training programs

See [*Handout 4.1-Indicators from NAPWA*](#).

ACTIVITY 4.2: DEVELOPING INDICATORS

Instructions to Trainer: *Divide the participants into same groups as for the exercise on Causes, Consequences, Solutions (CSS) on maternal mortality in Afghanistan.*

Time: 30 min

Materials Required: Flipcharts, markers, writing utensils, paper, CSS exercises, projector, projector screen

Ask them to use the same exercise and to see what data could be used as evidence for (a) various causes, (b) various consequences and (c) delivery (output) of various solutions.

For each of these categories, they should specify both the indicators and likely source of this information in the matrix below, which should be projected on the projector screen throughout the exercise.

Discuss the group reports with the whole group.

Item	Indicator	Available?	Source
Causes			
Consequences			
Solution			

4.2 DEVELOPING GENDER-SENSITIVE INDICATORS

The basic strategy with gender-sensitive indicators is one of using quantitative and qualitative methods in combination to measure gender-related changes in society over time.

QUANTITATIVE AND QUALITATIVE

Quantitative indicators are measures of quantity, such as the number of people who own sewing machines in a village, while qualitative indicators are people's judgments and perceptions about a subject, such as perceptions of whether the sewing machines are a good way of generating income in the community. Another example is the percentage of seats held by women and men in Parliament (quantitative) and the perceived impact of having the women Parliamentarians on gender equality and Gender Responsive Budgeting (qualitative).

There are two ways of distinguishing between these two types of indicators:

- By their source of information
- The way in which this information is interpreted and used.

Quantitative indicators are extracted from more formal surveys like censuses, enumerations, household surveys, and administrative records. Qualitative indicators are extracted from less formal surveys like public hearings, surveys, interviews, participatory rural appraisal, participant observation etc. The two types of indicators are complementary, and both are important for effective monitoring and evaluation of a project/program. This is because they can cross-validate and point out problems with each other. Qualitative indicators are particularly useful in understanding local people's views and priorities related to development and development projects.

Table: Strengths and Weaknesses of Quantitative and Qualitative Indicators

	Quantitative Indicators	Qualitative Indicators
Strengths	<ul style="list-style-type: none"> • Perceived as more objective and verifiable • Straightforward and easy to measure 	<ul style="list-style-type: none"> • Capture perceptions and experiences • Measure quality, for example: a quantitative indicator shows that a high number of women work in a particular sector. However, it does not provide any information of why is there high number of women? Are women employed because they are considered cheap labor maybe? Therefore, qualitative data are very important for measuring gender-related changes.
Weaknesses	<ul style="list-style-type: none"> • Do not provide information on why a certain 'number' occurred • Not always objective as they are perceived and open to different interpretations (if not triangulated with qualitative data) 	<ul style="list-style-type: none"> • Decision makers consider them 'non-concrete' with differing interpretations therefore not very useful to inform policies • Collecting data and analyzing them is time-consuming

TYPES OF INDICATORS: PROCESS, OUTPUT, OUTCOME, IMPACT

The rationale behind indicator use is to feel the pulse of a project as it moves towards meeting its objectives. To do so, every significant part of the project cycle should be covered by appropriate indicators. These could be classified in impact, outcome, output, and activity indicators. Different actors can name indicators differently therefore great caution should be applied when reading other's materials.

1. **PROCESS INDICATORS** Activities are actions or major tasks which will be undertaken by the project personnel or other stakeholders. The related process indicators are the implementation targets. Examples: numbers of trainings conducted, number of people attending the training, number of fliers and posters distributed, etc. Input indicators play an important role in flagging potential problems and identifying their causes but alone they will not reveal whether or not the project or program will be successful.
2. **OUTPUT INDICATORS** Outputs are the deliverables of the project, as for example expressed in the terms of reference (ToR). Outputs are direct, identifiable and measurable results, expected from the provision of inputs and the execution of activities. Output defines what has to be accomplished. The

related output indicators therefore reflect these deliverables. In an education project for example, process indicators may include: number of facilities in operating condition; or amount of scholarship disbursements; improvement of partner organizations to promote human rights; etc.

3. **OUTCOME INDICATORS** are often used in project evaluations, and measure intermediate results concerning products and services that are delivered when a program or project is completed, but not longer-term results. A process may be successful at the same time as the outcome is a failure, as noted in this piece of worldly wisdom, "the operation was a success, but the patient died," or, "the schools were built on time, teachers were hired, parent involvement was high, as were enrolment and graduation rates but the graduates were unemployable because they lacked relevant skills."¹
4. **IMPACT INDICATORS** The goal of a program/project is usually expressed in a single statement that captures the overall development aim of the project and it is often linked to a wider, regional, or national objective to which the project is designed

¹ "Guide to Gender-sensitive Indicators", CIDA, 1997, [http://www.acdi-cida.gc.ca/inet/images.nsf/vLUIImages/Policy/\\$file/WID-GUID-E.pdf](http://www.acdi-cida.gc.ca/inet/images.nsf/vLUIImages/Policy/$file/WID-GUID-E.pdf).

to contribute. The related impact indicators concern the effectiveness, often long-term, of a program or project as judged by the measurable change achieved in improving the quality of life of beneficiaries.

In order for indicators to have real meaning, they need to refer to a change from the present – or a baseline situation. Baseline data are therefore the reference from

which change is measured. These are mostly collected by undertaking surveys/studies at the beginning of a project/program. Baseline data are often missing. In such case, change could be tracked by looking at another project site, organization or group that has not been exposed to the program (with ethical issues representing the main concern in this case).

ACTIVITY 4.3: DEVELOPING PROCESS, OUTPUT, OUTCOME AND IMPACT INDICATORS

Instructions to Trainer: *This exercise is very important and must be documented for later use. Divide the trainees into groups of 3-4 people where they are free to discuss their ideas with one another and come to an agreement. Each group should have a flipchart and select one note-taker for the group. The note-taker should take notes and fill in the table on their own flipchart.*

Once the exercise is finished, collect the completed charts from each group.

Instructions to Trainer: *Complete this activity in one group. Take notes on the flipchart as participants discuss.*

Time: 25 min

Materials Required: Flipchart, marker, paper, writing utensils

The Ministry of Education is undertaking a project to promote understanding of education and children's rights at the community level to try to increase the enrollment of both boys and girls in primary and secondary education and reduce gender inequality in education by the end of 2016. As part of the project, the Ministry of Education will conduct training to school committee members on the importance of girl's education and early enrollment; conduct training to village leaders and respectable leaders on the importance of girl's education and early enrollment and the effects of child labor and early marriage; in collaboration with the education shura present in the community facilitate children to participate in World Education Day annually.

Ask the participants to work together to come up with gender-sensitive process, output, outcome, and impact indicators for this project.

Guidelines for summing up:

Process:

- number of trainings held per community
- number of World Education Day celebrations held

Output:

- training manuals produced
- number of functional school committees
- number of village leaders trained
- number of religious leaders trained
- number of participants in the annual World Education Day celebration (men, women, boys, girls, youth, religious leaders, village leaders, etc.)

Guidelines for summing up:**Outcome:**

- percentage of trained religious leaders and village leaders supporting gender equality in education
- percentage of boys and girl's drop out of school in project communities
- percentage of attendance (for boys and girls) in project communities

Impact:

- overall level of enrollment in primary and secondary education by the end of 2016 (boys and girls)
- level of gender inequality in primary and secondary enrolment by the end of 2016
- level of gender inequality in primary and secondary completion by the end of 2016

ACTIVITY 4.4: HOW CAN WE USE GENDER-SENSITIVE INDICATORS

Instructions to Trainer: This exercise is very important and must be documented for later use. Divide the trainees into groups of 3-4 people, according to their sector, where they are free to discuss their ideas with one another and come to an agreement. For example, you may have one group with officials from the Ministry of Public Health, one group with officials from MRRD, and one group with officials from the Ministry of Education. Each group should have a flipchart and select one note-taker for the group.

At the start of the exercise, the blank chart should be loaded on the projector screen. Explain the table before beginning, then go through each column one by one. Read the question and allow participants to discuss. The note-taker should take notes and fill in the table on their own flipchart.

Once the exercise is finished, collect the completed charts from each group.

Instructions to Trainer: This exercise is very important and must be documented for later use. The exercise should be done by the trainees in one group, where they are free to discuss their ideas with one another and come to an agreement.

At the start of the exercise, the blank chart should be loaded on the projector screen. Explain the table before beginning, then go through each column one by one. Read the question and allow participants to discuss. As they answer the question, type their answers into the box on the projector screen. Once the exercise is finished, save the file and submit it to EPD at the end of the training.

Time: 20 minutes

Materials Required: Paper, writing utensils, projector, projector screen

Ministry:	
Process/GRB Tool:	
How do you think this process could benefit your ministry?	
Which departments should be involved? (rank involvement on scale from 1 to 3, 1 being somewhat involved, 3 being very involved, and identify the lead department)	
Which existing processes or procedures in your Ministry could this be made a part of?	
Would any changes need to be made to the structure or procedures of your Ministry to implement this?	



MODULE 5: INTERNATIONAL EXPERIENCES

Gender-Responsive Budgeting (GRB) has become an internationally acknowledged tool for supporting implementation of commitments towards achieving gender equality and the realization of women's rights. It is a relatively new budgetary strategy for mainstreaming a gender perspective into economic policy. While the first GRB initiatives were introduced by the Australian federal and state governments in the mid-1980s, their expansion worldwide did not occur until the late 1990s. Since 1995 there has been a strong international mandate for integrating a gender perspective into government budgets as Gender Responsive Budgeting has been a recommendation of the 1995 Beijing Platform of Action. Now more than 100 such initiatives have been introduced in every region of the world.

The country experiences presented in the following section are not all up to date, but they can still be useful for learning purposes and in illustrating diverse nature of different initiatives. An effort has been made to select countries wherein Public Finance Management Framework has been introduced as part of budget reforms, with some exceptions like India where program budgeting has not been introduced. However, country experiences of GRB provide the following important lessons:

- Gender budgeting needs strong alliances of key stakeholders, such as Parliament, NGOs, civil society, academics and media. The involvement of non-state parties ensures that changes in government or ideology do not compromise the process.
- Capacity building (on gender budgeting and on general budgeting principles) is essential for budget officers, parliamentarians and civil society, as levels of financial literacy are generally low.
- The availability of adequate sex-disaggregated data is an important success factor.¹

OBJECTIVE	<ol style="list-style-type: none"> 1. To acquaint participants with the experiences of GRB in different countries and contextualize this for Afghanistan. 2. To facilitate understanding of the GRB reforms introduced in other countries that worked. 3. To enable participants to understand the entry points for integration of gender concerns in Afghanistan's program budgeting.
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¹ "Assessing Gender-responsive Budgeting in Local Government", n. g., file:///C:/Users/user/Downloads/Chapter_10_Assessing_gender_responsive_budgeting_in_local_government.pdf

DURATION	60-90 minutes
MATERIALS	Flipcharts, markers, paper, writing utensils, printed case study handouts
HANDOUTS	Handout 5.1: Case Study – Australia Handout 5.2: Case Study – Bangladesh Handout 5.3: Case Study – India
EXERCISES	Activity 5.1
VIDEOS	Video 5.1: Gender Responsive Budgeting-Morocco
OUTPUTS	None

Tips to the Trainer / Facilitator

- The ultimate aim of GRB work is to have budgets that are gender-responsive – that address the needs and interests of women and men, girls and boys, and that focus on the needs of the poorest.
- Remember that around 100 countries are involved in the process of drawing them up, and understanding all of them though extremely important is not possible within one session.
- Stress the need to understand what has worked in the selected countries.
- Adopt participatory method of brainstorming for eliciting responses of participants on entry points as suggested in the session plan. The brainstorming data generated may be analyzed and summarized by the facilitator.
- Each case study may be summed up on the note of promoting understanding of GRB and the scope for integrating gender into the budget process at all levels.

Video 5.1: Gender Responsive Budgeting – Morocco

Gender-responsive budgeting is a crucial tool for women's empowerment. In Morocco, UN Women has worked with the government to create a more tailored approach in which budgeting can have a more effective and immediate impact. As this documentary illustrates, when the needs of women living in a particular geographical and cultural context are addressed, the entire community benefits. In the past four years, the Finance Ministry of Morocco has made substantial progress in developing both gender-responsive and results-oriented budgetary reform. (UNIFEM, 2008)

ACTIVITY 5.1: WHAT CAN AFGHANISTAN LEARN FROM INTERNATIONAL EXPERIENCES WITH GRB?

Instructions to Trainer: Divide participants into 3 or 4 groups and give each group one case study. Each individual should have a printed copy of their group's case study, a writing utensil, and paper. Each group should have a set of markers and one flip chart.

Throughout the exercise, give the participants updates on how much time is left after 15 minutes, 20 minutes, and 25 minutes to ensure they are able to complete the activity on time.

Time: 60-90 minutes

Materials Required: Printed case studies, paper, writing utensils, projector, markers, flip charts for each group

Activity: Give participants 30 minutes to read the case study and answer to the question: What can Afghanistan learn from the GRB of the proposed country? and prepare a 10-20 minute presentation as a group to deliver to the rest of the trainees.

The presentation should include:

1. A brief presentation of the group's case study
2. Address the questions listed on the projector
3. Recommendations for what/how Afghanistan can learn from the case study country

To help participants answer this question, the following question guides should be posted on the projector during the exercise:

- How did the case study country succeed in implementing GRB?
- What problems did the case study country experience with GRB?
- What could the case study country have done better for implementing GRB?
- What are the similarities and differences between the case study country and Afghanistan?
- What can Afghanistan learn from the case study country and should improve in its own GRB?

After 45 minutes and once all the groups are finished, reassemble in plenary and give each group a chance to report with 5-10 minutes for questions and discussion after each country.

Suggestions for Wrapping up:

Some suggestions for the facilitator on what can Afghanistan learn from each country:

1. *Australia*

- Despite moving away from a formal budgeting exercise, Australia still places great importance on the women's needs. The strong role of civil society in the GRB process is the major lesson to be learned from the Australian model.
- Bodies with strong knowledge of GRB had a prominent role in including a gender perspective into the budget process. The Central women's policy offices played a strong coordinating and supportive role in the women's budget exercises in Australia.

2. *India*

- Efforts to promote GRB at sub-national level.
- Reporting on the Budget Statement as part of the annual budget.
- Efforts in training civil servants (including sub-national level) in GRB.

3. *Bangladesh*

- Bangladesh is a good example of a high level of 'formalization' of the importance given to gender equity. The Recurrent, Capital, Gender and Poverty (RCGP) database aims to improve the monitoring and reporting facility on financial resources allocated to promote gender equity.
- The analysis on gender budgeting along with the annual budget is undertaken by 40 Ministries in Bangladesh. The report with a pre-defined structure explains how various activities undertaken by different ministries/divisions made an impact on women's advancement and rights.

CASE STUDY 1: AUSTRALIA

The Australian federal government launched its pilot Women's Budget Program in parliament on budget night in 1984. It was the first country to introduce a gender-sensitive budget analysis. An assessment of the budget for its impact on women and girls was undertaken by the Federal Government for 12 years from 1984 to 1996. A high-level task Force of Permanent Secretaries (Heads of Departments established by the Labor Government played a crucial role in getting high level commitment to the Women's Budget Statement and other initiatives, and ensured departmental support before proposals went to Cabinet). Thereafter it was the Office of the Status of women in the Department of the Prime Minister and Cabinet and its counterparts at the state and territory levels, which were the driving forces for making the exercise work in practice. Women's desks were also established to support the gender budget process at the federal level.

The form that women's budgets took in Australia established a model whereby each government agency was required to provide an audit of the

annual government budget of the government's achievements in relation to women and girls. The exercise was a comprehensive one with respect to government expenditures. It was strongly emphasized to departments that all the agency's programs and expenditures were relevant not just those expenditures directly allocated to women and girls.

The South Australian women's budget, introduced in 1985, was the first to make this criterion explicit. Agencies were asked to report on their global budget according to whether these expenditures and programs were:

- Specifically targeted to women and girls expenditures' (for example, Aboriginal women's health initiatives and programs to increase young women's access to non-traditional job training);
- Equal employment opportunity expenditures directly undertaken by the agency on behalf of its women workers (for example, mentoring programs for women public servants and rewriting base grade clerical job descriptions for gender bias); or

- General or mainstream expenditures (for example, identifying the users of legal aid and who accesses the export market industry assistance).

The total expenditure framework enabled a quantitative assessment of the proportion of government expenditures which are targeted to women and girls relative to non-targeted, indirect or general expenditures. An analysis of one of the early Australian state budgets showed that the category 'general or mainstream' or indirect expenditures averaged 99 per cent or more of the total budgets of the 26 participating agencies. Specifically targeted expenditures to women and girls in the community and equal opportunity expenditure within the public service, while strategically important, were small, being less than 1% of the total budget of the selected government agencies.

Australian gender budget exercises proved more effective as vehicles for monitoring the implementation of those policies and legislation specified in a government policy statement of women. Such an exercise has been undertaken since 1998 by the Northern Territory, where agencies were asked to report specifically on the details of the implementation of the government's policy statement on women.

Another important feature of the Australian women's budget model has been the critical role the central women's policy offices have played in coordinating and driving the women's budget exercises. This has been crucial in shaping the politics of the Australian women's budget model. The women's policy offices have worked closely with Treasury Departments because, in many cases, the report was published as one of the government's budget papers. The key role played by women's policy machinery within government led to Australian women's budgets being described as 'an example par excellence' of a bureaucratic-led strategy rather than a community-based strategy. The Australian women's budget exercises have undergone various changes since the first Federal Government women's budget in 1984.

Transition from formal budget exercises to less formal 'budget impacts'

While all States and Territories had implemented women's budgets in the 1980s and 1990s, by the end of 1998 only three States and Territories continued to use women's budgets as an audit exercise in government. A common theme with these exercises is to report on the implementation of various policies which are important in achieving the government's goals in relation to women and girls.

While the federal government and other state governments no longer formally conduct a gender budget exercise, they nevertheless each continue to maintain some form of published information about the budget's impact on women. For example, the South Australian exercise has been replaced with a document entitled "Impact of the budget on women," published as an appendix to the government budget papers. Similarly, the federal government's Women's Budget Statement has been replaced with the publication of a short information paper listing the government's budget initiatives for the current year that will benefit women.¹

Despite Australian governments moving away from formal gender budget exercises, the goals they sought to achieve remain a priority among women's policy units, community groups, and researchers; those concerned with ensuring that governments promote gender equality continue to search for ways to raise awareness of the gender impact of government activities, to make governments accountable for their gender equality commitments, and to ensure that there are adequate resources for the implementation of these commitments.

What has worked in Australia?

- The Australian GRB model was an "inside government" model as each government agency was required to provide an audit of the annual government budget of the government's achievements in terms of expenditure since 1984.
- GRB in Australia was a bureaucratic-led strategy rather than a community-based strategy.
- Gender budget exercises also raised awareness within the bureaucracy that government resources impacted on women's role as decision-makers in the community.
- The Women's Budget Statement categorized expenditure into the following three - specifically targeted to women and girls expenditures, equal employment opportunity expenditures, general or mainstream expenditures
- Central women's policy offices played an important role in coordinating and driving the women's budget exercises. Women's policy offices worked closely with the Treasury Department
- The Australian GRB model in various ways succeeded in forging links with the annual budget process and the budgetary policy.

¹ Rhonda Sharp and Ray Broomhill, "Budgeting for Equality: The Australian Experience," *Feminist Economics* 8, no. 1 (2002): 25-47 <http://www.undp.mn/publications/GenderBudgets/Budgets%20CD%20subsection%204.2/4.2.2a%20budgeting%20for%20equality%20australia.pdf>.

CASE STUDY 2: BANGLADESH

In 2011 the Government of Bangladesh¹ introduced the National Women Development Policy, which identifies measures to reduce gender based disparities and discriminations. The Government of Bangladesh recognizes the importance of public investment in the advancement of women to achieve economic growth, development and equality. In the area of gender responsive budgeting, it has taken three ambitious steps:

1. Gender issues have been embedded in the Medium Term Budget Framework (MTBF) used in the preparation of the national budget.
2. A Recurrent, Capital, Gender and Poverty (RCGP) model or database has been developed in which all expenditure items are disaggregated to indicate what percentage of allocated funds goes to benefit women.
3. A Gender Budget Report is published alongside the budget. It explains how different activities of various government ministries/divisions

have implications for women's advancement and rights. The 2013 Report reviews how 40 ministries have dealt with women's advancement and women's rights issues in their respective budgets.

The GRB Process In order to improve the efficiency and effectiveness of public expenditure to ensure the attainment of the goals set out in the national policy document, Bangladesh introduced MTBF, which includes all ministries from 2011/2012. The Finance Division of the Ministry of Finance generally issues Budget Circular 1 (BC-1) at the beginning of the second quarter of the relevant financial year and requests all ministries to prepare their budgets accordingly.

1. As a first step the concerned ministry/division prepares a budget framework in accordance with the guidelines contained in the BC-1. The Ministry Budget Framework (MBF) is divided into two major parts and five sections as shown below. Part A is prepared by the concerned ministry/division and its departments and agencies prepare Part B.

¹ Dr. Kaniz Saddique, "A Case Study of Gender Responsive Budgeting in Bangladesh," The Commonwealth, 2014, <http://www.bpw-international.org/images/pdf/GRB%20Bangladesh%20Case%20Study.pdf>.

Table: The Ministry Budget Framework (MBF)

MBF – Part A		MBF – Part B	
Section 1	Mission Statement and major functions of the ministry/division	Section 5.1	Recent achievements of the department/ agencies under the ministry
Section 2	Medium term strategic objectives and key activities	Section 5.2.	Key activities, outputs related to the activity and related strategic objectives
Section 3	Poverty and gender reporting	Section 5.3.	Output indicators and targets
Section 4	Priority spending areas/ programmes	Section 5.4.	Forward budget estimates
Form 1	Key performance indicators of the ministry/division	Section 5.5.	List of programmes/projects of the department/agency
Form 2	Preliminary revenue estimates and projections	Form 4	Preliminary expenditure estimates and projections for the departments/ agencies under the ministry

2. As can be seen from the table above, Budget Circular 1 requires that all departments and agencies prepare an estimated and projected probable expenditures for all their projects/activities, using Form 4. The columns 9 and 10 of Form 4 indicate the impacts of projects, programmes and activities on women's advancement. Each ministry/division assigns a percentage to each of their projects/programs indicating what portion of the total allocation (expenditure) is expected to directly benefit women's advancement and rights. The guideline for assessing the projects and program benefits to women's advancement is as follows:

Zero percent	Does not improve women's advancement (on the basis of 14 criteria)(See Annex 1).
1-33 percent	Low level benefit for women (on the basis of women's advancement criteria)
34-66 percent	Medium level of benefit for women
67-99 percent	High level of benefit for women
100 percent	Specifically aimed at promoting women's advancement. Poor women are explicitly named as beneficiaries

Limitations of the GRB process in Bangladesh

1) The MTBF process gender analysis in Section 3, which provides gender analysis of major activities of the ministry/division, has achieved only limited analytic rigor. It risks becoming a routine form-filling exercise without any critical thinking involved in it. The government officials generally tend to follow the format in a mechanical manner without giving much effort to improve the analysis.

2) In the MTBF, ministries/divisions often claim to be having positive impacts on women's advancement and rights but at times there is lack of evidence to back up such claims due to limited availability of hard data.

3) Gender analysis of the main activities of the ministries/divisions as conducted in the MTBF is also not having any influence on the allocation of funds to advance women's rights. In most of the cases, women's needs are not incorporated in the design phase and consequently fund allocations and expenditures are gender blind. Only at later stages the impact on women and men is considered.

In 2003, the Finance Division of the Ministry of Finance developed the Recurrent, Capital, Gender and Poverty (RCGP) database to improve the monitoring and reporting facility on financial resources allocated to promote gender equity. The final document produced under MTBF process includes a table generated from the RCGP database, identifying the gender related expenditure allocations within the ministry/division's budget.

Gender Budget Report

Since the financial year, 2009-10, an analysis on gender budgeting along with the annual budget is being placed in the Parliament and it is now undertaken by 40 ministries. The documents explain how various activities undertaken by different ministries/divisions made an impact on women's advancement and rights. The outline of the gender budget report is as follows:

1. The roles and responsibilities of the ministry/division;
2. How the activities of the ministry/division impacts women's advancement and rights;
3. Who benefits or may benefit from these activities and how, in a gender disaggregated manner;
4. How the strategic objectives of the ministries/divisions are related to women's advancement and rights;
5. Information on gender disaggregated apportionment of budgetary allocation of the ministry/division;
6. A description of the ministry/division's success in addressing women's advancement; and
7. Recommendations on strengthening the roles of the ministries/divisions in undertaking activities for women's advancement.

What has worked in Bangladesh?

- The Government of Bangladesh mainstreamed gender in the Medium Term Budget Framework (MTBF) since 2005-06. GRB initiated as part of the budget reform process in four ministries and gradually expanded.
- Budget Circular 1 provides scope for ministries to incorporate gender perspectives into their programmes.
- Gender Training was provided to officials by NGOs and Development partners.
- Each ministry/division has a gender focal point person who is responsible for ensuring inter-ministerial co-ordination on gender issues. They are not part of the GRB process and their capacity is weak. Ongoing training is required to strengthen the capacities of the Gender Focal Points in every ministry.
- Gender Budget Report along with budget introduced in 2009-10 is placed in the Parliament every year. The report is based on standard criteria prepared by Ministry of Finance.

Women's Advancement Criteria for BC-1 - Bangladesh

1. Access to health care and improved nutrition – Are specific actions being taken to effectively address women's reproductive and general health needs? Will activities improve the nutritional status of women, particularly pregnant and lactating women?
2. Access to public properties and services – Is access to public properties (i.e. government-owned land, wetland, social afforestation etc. and services (education, health, electricity, clean water, etc.) being expanded?
3. Access to education and training – Have opportunities to access education and training been created or expanded for girls/women?
4. Reduce daily working hours of women – Have any steps/programmes been undertaken to reduce the daily working hours of women? If so, what are they or how do they achieve the goal?
5. Women's participation in labour market and income generating activities – Have necessary steps been undertaken to increase access and make it easier for women to enter the labour market and undertake income generating activities? How have they been undertaken?
6. Enhance social safety for women and reduce probable vulnerability and risk – Have necessary steps been undertaken to increase social safety and to reduce probable risk and vulnerability? What necessary steps will help to increase social safety for women and/ or reduce probable vulnerability and risks of women, particularly those resulting from natural calamities?
7. Women's empowerment – Have steps been undertaken to develop/encourage women's empowerment processes through ensuring participation in decision-making in the family, society and workplace and through increased participation in political frameworks? How have these steps been undertaken?
8. Women's participation in various forums – Have necessary steps/programmes been undertaken in order to include gender related issues at national and international forums? How have these issues been undertaken?
9. Ensure safety and free movement for women – Have necessary steps been undertaken to ensure free movement for women in public places and to ensure safety in family, in public places as well as in the society? If so, how have these steps been undertaken?
10. Monitoring and evaluation – Have necessary measures/steps been undertaken in order to strengthen monitoring and evaluation systems pertaining to gender equality issues?
11. Increase social status of women – Have necessary measures/steps been undertaken in order to raise the social status of women (for example reduction in childhood/early marriage and dowry)?
12. Access to law and justice for women – Have measures/steps been undertaken to create/expand opportunities for women to access law and justice? How have these steps been undertaken?
13. Information technology for women – Have necessary opportunities been created for women to access and utilize training on information technology? How will access to and utilization of these trainings be ensured?
14. Reduce violence and oppression – What steps/measures have been undertaken to reduce violence and oppression against women? How can violence/oppression against women be reduced within the family and in the public space?

CASE STUDY 3: INDIA

Gender Budgeting as a concept was acknowledged by the Government of India in 2000 and the commitment was reflected in the Budget Speech of the then Finance Minister which clearly stated that ‘here is an urgent need for improving the access of women to national resources and for ensuring their rightful place in the mainstream of economic development’.¹

Subsequently, in July, 2000, the then DWCD organized a workshop on ‘Engendering National Budgets in the South Asia Region’ in collaboration with the UNIFEM (currently UN Women). This was the first step towards gender budgeting in India wherein representatives from the Government, UN agencies, media, NGOs, research institutions, civil society and members of the Planning Commission in the South Asia region participated. After the workshop, DWCD entrusted the National Institute of Public Finance and Policy (NIPFP) in October 2000 to study gender related economic policy issues.

The National Policy for Empowerment of Women from 2001 while outlining its operational strategies clearly mentions that the Action Plan to be prepared by the Centre and State Ministries should specifically include a gender perspective. It also mentions that the process of resource management will include assessment of the benefits flowing to women and resource allocation to the programmers relating to them through an exercise of gender budgeting, followed by changes in policies.

Subsequently, the Ministry of Finance constituted an Expert Group in 2003 to review the Classification System for Government Transactions. They tried to develop a model that would allow the inclusion of GRB in the government. The recommendations of the Expert Group was taken note of as was reflected in the Finance Minister’s budget speech in 2004-05 (para 76) – ‘Women’s groups have met me and urged me to consider gender budgeting. This means that the budget data should be presented in a manner that the gender sensitivities of the budgetary allocations are clearly highlighted. An expert group on “Classification System of Government Transactions” has submitted its report on July 6, 2004. It has recommended appropriate systems for data collection and representation in the budget. The group has also recommended introduction of periodic benefit-incidence analysis. Government

will examine the recommendations, and I hope it will be possible for me to implement some of them in the Budget for 2005-06.’

As a follow up, an Inter-Departmental Committee was constituted in 2004 under the chairmanship of Secretary Expenditure, wherein DWCD was also a member. In 2004-05, the Ministry of Women and Child Development adopted “Budgeting for Gender Equity” as a Mission Statement. A Strategic Framework of Activities to implement this mission was also framed and disseminated to all the Departments of the Government of India.

Achievements since 2005:

A. INSTITUTIONAL STRUCTURE

- Gender Budgeting Cells (GBCs) have been set up to serve as focal points for coordinating gender budgeting initiatives in 57 Ministries/Departments.
- Charter for Gender Budgeting Cells (GBCs) outlining the composition of GBCs and their functions was issued by the Ministry of Finance.

B. MONITORING & REPORTING

Gender Budget Statement - A significant breakthrough towards promoting Gender Budgeting in the country was the introduction of GB Statement in 2005-06. The document brings together all information on the allocations for women. It serves as a reporting mechanism and provides an indication of the funds flowing to women. The number of Ministries/Departments reporting in the GB Statement has gone up from 9 to 36 over a ten years time-span. Also the magnitude of GB allocations as a percentage of total budget has gone up from 2.79 percent to 5.46 percent.

C. GENDER MAINSTREAMING IN PRACTICE AREAS

- GB at the design stage: It is also important that gender concerns are an integral dimension in the design and planning of all Government projects and programmes. A vital strategy towards this is the inclusion of the issue of gender in the formats of the Expenditure Finance Committee (EFC) Memorandum of the Ministry of Finance (MoF) that is effective from 2014. .
- Outcome Budget: Over the years, Outcome Budget has become an integral part of the budgeting process and an important document

¹ “Budget Speech,” Shri Yashwant Sinha, Minister of Finance, 29 February 2000, <http://indiabudget.nic.in/bspeech/bs200001.pdf>.

for strengthening the accountability mechanisms within the Government. The guideline of the outcome budget has been engendered.

- **Gender Audit Guidelines:** The Ministry has formulated a draft Gender Audit Guidelines for undertaking gender audit of major programmes, schemes and policies of Government of India. The draft guidelines have also been pilot tested and they are under the consideration of the Ministry of Finance and the Controller and Auditor General of India.

D. GUIDANCE AND CAPACITY BUILDING

- While the Ministry of Finance has been instrumental in institutionalizing the GB process in central Ministries/ Departments, the Ministry of Women and Child Development as the nodal agency for women, has been supporting the process. A Plan Scheme for Gender Budgeting was launched in the year 2008 during the Eleventh Five Year Plan period, for conducting trainings/workshops, capacity building, research surveys, etc. Under the Scheme, inter alia, the Ministry undertakes many programmes as well as provides financial support to Central/ State Government agencies, for the purpose. This scheme is being continued in the Twelfth Plan (2012-2017). In order to support the Gender Budget Cells and the trainers a Gender Budgeting handbook and Manual has been prepared by the Ministry of Women and Child Development.
- One of the key focus areas of the MWCD has been advocating for setting up of GBCs in all Ministries/ Departments; strengthening internal and external capacities and building expertise of GBCs to undertake gender mainstreaming of policies/ schemes/ programmes. For this, the MWCD has been engaged in conducting a number of trainings, workshops, one to one interactions/ discussions with Central Ministries/ Departments and development of resource material. Since 2008 till now MWCD in collaboration with State Governments, and various national and state level training institutions have organized more than 100 capacity building workshops / training programmes for the Government officials and Master Trainers. Apart from training programmes, the Ministry organizes one- to- one discussion with senior officials of all Ministries including the mainstream ministries to provide orientation on gender issues within their sectors. This orientation serves as the first step to introduce the concept of Gender Budgeting in these Ministries/ Departments.
- In order to strengthen the Gender Budget Cells in central Ministries, the Ministry of Women and Child Development has prepared a format for preparing Annual Action Plan by the Ministries. All the central Ministries are required to submit their Annual Action plan reflecting gender concerns

that requires focused attention of the concerned Ministry in the prescribed format. The Annual Action plans are analyzed and monitored by the Ministry of Women and Child Development.

Gender Budgeting at the states (sub-national level)

The Ministry of Women and Child Development has issued guidelines to the states to provide them a roadmap for Gender Budgeting. Regular training programmes/workshops for officers of different departments of the State Governments/ UTs especially at higher levels are organized by the Ministry as well as financially supported by the Ministry. Training institutes across sectors like rural development and panchayati raj, health, labor, education, agriculture public administration, finance, police have introduced Gender Budgeting in their training curriculum and has engendered their existing programmes besides preparing training manuals. In many states the Departments of Finance, Planning and Social Welfare as well as Women & Child Development are now proactively engaged in the Gender Budgeting activities. Gender Budget Statements are also prepared by the states as part of their state budgets and presented in the State Assembly every year.

Way Ahead

Although the Indian Government's experience of Gender Budgeting is widely used as a reference point for other GB initiatives, there seems to be a visible gap between what was envisioned and what has been achieved so far. India needs to strengthen its GBCs and explore new areas of performance assessment, strengthen reporting in the Gender Budget Statement, focus on the untouched sectors like revenue and institutionalize Gender Audit for strengthening the process of Gender Budgeting in India.

What has worked for India?

- Setting up of Gender Budget Cells across all Ministries and Departments and outlining the composition and functions of Gender Budget Cells in the form of a Gender Budgeting Charter issued by the Ministry of Finance.
- Reporting in the Gender Budget Statement as part of the annual budget.
- Formulation of a scheme/program on Gender Budgeting to support training and research, evaluation, impact assessment, gender audit. Intensive capacity building programmes across sectors.
- Development of GB handbook and Manual and wide dissemination – Strengthening apex training

institutes at the national and sub-national level to train civil servants and resource persons.

- Integration of gender perspective at the design stage itself of all programs and schemes of Government of India through Expenditure Finance Committee Memorandum, Ministry of Finance.
- Gender based outputs and outcomes as an integral part of the Outcome Budget Document prepared by each Ministry. Guidelines for the Outcome Budget Document engendered and issued by the

Ministry of Finance.

- GRB Guidelines prepared by the Ministry of Women and Child Development and issued to all states (sub-national governments) to comply with the approach. Regular training programs organized.
- Post Budget Analysis and Gender Audit of the GB Statement by Civil Society Organizations.



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