



Capacity assessment and Assessment of the implementation model of Gender Responsive Budgeting in Afghanistan

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Annex 1: Agenda of the fact-finding mission

Annex 2: Relevant stakeholders to be involved in GRB capacity building activities

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Abbreviations

ACO	Afghanistan Country Office of UN Women
ANPDF	Afghanistan Peace and Development Framework
AREU	Afghanistan Research and Evaluation Unit
CIDA	Canadian International Development Agency
CSO	Civil Society Organization
DP	Development Partner
DPG	Development Partner Group
DfID	Department for International Development
EC	European Commission
EPD	Equality for Peace and Development
GBS	General Budget Support
GDI	Gender-related Development Index
GEM	Gender Empowerment Measure
GRB	Gender Responsive Budgeting
HDI	Human Development Index
IARCSC	Independent Administrative Reform and Civil Service Commission
JAS	Joint Assistance Strategy
M+E	Monitoring and Evaluation
MAIL	Ministry of Agriculture, Irrigation, and Livestock
MDG	Millennium Development Goals
MIS	Management Information System
MoE	Ministry of Education
MoF	Ministry of Finance
MoHE	Ministry of Higher Education
MoLSAMD	Ministry of Labour, Social Affairs, Martyrs, and the Disabled
MoPH	Ministry of Public Health
MoWA	Ministry of Women's Affairs
MRRD	Ministry of Rural Rehabilitation and Development
MTEF	Medium Term Expenditure Framework
NAPWA	National Action Plan for the Women of Afghanistan
NGO	Non-governmental organization
NPA	National Procurement Agency
NPP	National Priority Programme
NRVA	National Risk and Vulnerability Assessment
PAF	Performance Assessment Framework
PER	Public Expenditure Review
PFM	Public Financial Management
RG	Region
SDG	Sustainable Development Goals
SMAF	Self-Reliance through Mutual Accountability Framework
SWAp	Sector wide approach
ToR	Terms of Reference
UNDP	United Nations Development Programme
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
WEE-NPP	Women's Economic Empowerment National Priority Programme

1 Executive Summary

Afghanistan's efforts to implement gender responsive budgeting started in 2005 with the establishment of the Gender Budgeting Working Group in the Ministry of Finance. Since then, a number of different steps were taken to institutionalize Gender Responsive Budgeting, but with limited success so far in terms of budget re-allocations. UN Women supports the National Unit Government (NUG) to more systematically institutionalize GRB at the level of six pilot ministries. Among the different activities included in the common workplan of UN Women and the Ministry of Finance for 2016/2017 is the realization of an assessment of capacities and the overall implementation model in Afghanistan.

The assessment follows the UNDP Capacity Assessment Methodology that distinguishes between three different levels of capacity:

- Enabling environment
- Organizational level
- Individual level

Information on capacities at all three levels was collected through a mix of data collection methods, including a comprehensive literature review, focus group discussion and the development of a capacity assessment questionnaire that was sent out to all stakeholders concerned in the six pilot ministries and the Ministry of Women's Affairs. The capacity needs assessment questionnaire covered main areas of GRB related knowledge and skills that are necessary at the **individual level**.

In total, 17 filled questionnaires were sent back. Nearly all respondents have a basic understanding what gender and gender responsive budgeting means, and the level of understanding does not differ very substantially neither between different respondents in general nor between respondents from different line ministries in particular. However, results have to be treated with due caution, because of the low number of returned questionnaires.

At the **organizational level**, one can conclude that gender units have been established in all six pilot ministries. However, only two of the six pilot ministries have elaborated sector-specific gender mainstreaming strategies and the commitment of the top management to promote the institutionalization of GRB differs from one ministry to the other. Serious weaknesses exist with regard to existent M&E systems and the non-existence of an accountability mechanism at ministerial level.

With regard to the **enabling environment**, major **strengths, weaknesses, opportunities and threats** of the implementation model of GRB in Afghanistan have been analyzed.

One of the major strengths is the MoF in general and the Directorate General Budget in particular **taking the lead in the process of GRB institutionalization**. However, another important Ministry that guides the line ministries in aligning their strategic planning with budget submissions, namely the **Ministry of Economics (MoEC)** though having been involved at the very beginning of GRB implementation **has been left out** over the last years, and would need to be further involved in future.

The Ministry of Finance has taken **important steps to institutionalize GRB** at the level of its own ministry as well as at the level of line ministries. It has established a **gender budgeting unit** in the MoF, commissioned the production of **excellent training material** and a **handbook** for government officials, elaborated a **Strategic Plan on GRB** and included GRB in the **Call Circulars BC 1 and BC 2**. However, some weaknesses persist in this process. The gender budgeting unit has not yet achieved that all officials working in the Directorate General Budget and in other directorates of the MoF have a **common understanding of GRB**. Main documents such as the Strategic Plan on GRB and the handbook/manual are **not known**, and even less so used, by staff in the MoF, not to speak of staff in the line ministries.

The focus of the BC 1 and BC 2 forms is very strongly on the **number of female and male beneficiaries** but **less so on gender equality results** in the sense of a transformation of unequal power relations between women and men.

GRB is mentioned in the PFM Roadmap II, but only among the areas of **least priority** and not translated into concrete actions. **GRB is not mentioned in the current Public Finance Law**, however, the MoF has initiated the elaboration of a **GRB Policy** which will strengthen the political framework for GRB implementation.

To gain more momentum, **GRB would need to be more closely connected with other major PFM reforms**, such as programme-based budgeting, provincial budgeting, and reforms in procurement. Given that the budget is largely funded by external resources, it would also be advisable to include **aid management**. Another strength in the Afghan context is the **existence of a number of policies and strategies with clearly defined objectives in terms of gender equality, women's empowerment and the protection of women's rights** such as the NAPWA, NAP 1325, EVAW Strategy and Action Plan, and most recently the NPP-WEE. However, only some of the implementation plans have been costed yet which is necessary to have benchmarks that would allow tracking of expenditures for a specific purpose. In addition, the different policies and strategies are not very well known at the level of the line ministries. A major weakness of the implementation model is the **lack of a system that would allow to track expenditures from a gender perspective**. In addition, GRB is not yet included in **annual reporting** (Annual Performance Reports and Budget Statements) and there is **no accountability system** in place.

The report ends with a number of suggestions how to strengthen the implementation model of GRB in Afghanistan in future.

2 Background

Afghanistan is among those countries that have started to work on Gender Responsive Budgeting quite soon after the Fourth World Conference on Women held in Beijing in 1995 where Governments agreed in the Beijing Platform of Action to promote the “integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men”¹.

Afghanistan’s gender budgeting effort started in 2005 with the establishment of the Gender Budgeting Working Group in the Ministry of Finance. Gender Budgeting Units were set up in more than 14 sector ministries.² Since 2008, government officials in the pilot ministries have received training in gender budgeting from multiple civil society and international organizations, and comprehensive GRB Manuals and Handbooks were developed.³

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 Constitution.⁴ However, no budget provision was made to carry out the commitment besides the inclusion of a specific budget line for gender related issues as part of the Contingency Fund for Development Projects with an amount of AFS 4,000 in the 1388 (2008) budget.

The same approach was followed in the 1389 (2009) budget. Only two Ministries - Education and Labour utilized some funds from the contingency reserves.⁵

In the preparation of the 1390 (2010) budget, the Ministry of Finance changed its approach and introduced gender responsive budgeting as part of the budget preparation process in pilot ministries. The budget preparation guidelines such as budget circular one (BC1) and budget circular two (BC2) were modified from a gender perspective and a gender component was added.⁶ Pilot ministries were requested to submit gender-related information accordingly and the 2010 National Budget document made reference to GRB by stating that the government is “firmly committed to equitable distribution of the benefits of national development among men and women”.⁷ It also stipulated that gender-related goals of the Afghanistan National Development Strategy should be achieved through the Gender Budgeting Initiative.⁸

¹ Beijing Platform for Action, 1995.

² See GRB Strategic Plan.

³ Handbook and Manual on GRB.

⁴ GRB Strategic Plan, p.

⁵ Ibid.

⁶ GRB Strategic Plan, p.

⁷ Afghanistan Ministry of Finance, 2009, p. 39, cited in IMF, 2016, p.20.

⁸ Ibid.

In 2015, a national strategy on GRB was launched by the Ministry of Finance that was elaborated in a participatory and inclusive process. GRB is also being part of a comprehensive and ambitious Public Financial Management Reform Programme outlined in the Public Financial Management Roadmap II (2016-2020) that aims to strengthen the Public Financial Management systems of Afghanistan.⁹

However, in the Strategic Action Plan on GRB it is emphasized that GRB so far has “not yet reflected the desired results as it has not yet been fully institutionalized due to the lack of expertise and coordination amongst the Budget Units of line Ministries and agencies. One of the main reasons for this inadequate attention matched by actual appropriate activities has been the existing capacity of line ministries which is far from the desired level to identify and implement demand-driven programmes that would mitigate the gender constraints of the development interventions.”¹⁰

In order to support the National Unit Government (NUG) to more systematically institutionalize GRB and increase capacities at the level of line ministries, the UN Women Afghanistan Country Office and the Ministry of Finance have signed a Letter of Agreement (LoA). Among the different activities included in the workplan for 2016/2017 is the realization of an assessment of capacities and the overall implementation model in Afghanistan.

3 Methodological approach

3.1 *The analytical framework*

The capacity assessment follows the UNDP Capacity Assessment Methodology¹¹ that distinguishes between three different levels of capacity:

- Enabling environment
- Organizational level
- Individual level

Experience of the consultant with the implementation and institutionalization of GRB in different countries has shown that several factors contribute to its success and sustainability:

- The high-level commitment of the Government, especially of the Ministry of Finance.

⁹ See Public Financial Management Roadmap II, p. 12.

¹⁰ Strategic Action Plan on GRB

¹¹ See: UNDP: Capacity Assessment Methodology. User’s Guide, Capacity Development Group, Bureau for Development Policy, May 2007.

- Existence of a legal and policy framework to institutionalize GRB
- Good intersectoral coordination mechanisms among government organizations, among development partners working on gender and public finance and between relevant government and development partner's organizations.
- Ongoing public finance management reforms, especially the introduction of programme based budgeting
- Existence of tracking, reporting and accountability mechanisms
- Ongoing public procurement reforms
- The existence of pressure groups outside government (e.g. parliamentarians, NGOs).
- The commitment of development partners to support GRB activities in the medium to long-term.
- The availability of sex-disaggregated statistics and time use data as well as gender-sensitive M&E systems.
- The existence of a National Machinery with a strong mandate to advocate for gender equality.
- The existence of a national gender policy and a costed action plan for its implementation.
- A critical mass of women in relevant budget decision making committees/forum.

The above factors will be analyzed as part of the *enabling environment* in the sense of the UNDP Capacity Assessment Methodology in the following paragraphs. They largely match with criteria that have been identified by UN Women as GRB prerequisites and favorable conditions¹²:

GRB prerequisites	Favorable conditions for GRB
<ul style="list-style-type: none"> • Political will • Accountability • Human and financial resources • Sex - disaggregated data • Coordination • Transparency, partnership and cooperation 	<ul style="list-style-type: none"> • Pro-equality climate • Responsiveness/receptiveness to external influences • Political change/opportunities • Women's Policy Agency • Positive approach to governance • Engaged women's organizations • Understanding of budgetary processes • Engaged actors • Political will and leadership • Clear conceptual framework

¹² UN Women Training Manual on GRB.

	<ul style="list-style-type: none"> • Positive institutional arrangements • Strategy for continuity
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At the *organizational level*, the following issues were analyzed to the extent possible:

- Existence of a gender unit, gender focal point or a gender department and level of participation in main decision making committees/forum
- Existence of incentives and accountability mechanisms with regard to GRB at the level of ministries.
- Commitment by the organization's management to implement GRB.
- Existence of sectoral gender mainstreaming strategy.
- Existence of gender-sensitive M&E systems at sectoral level

With regard to capacities at the individual level, it is useful to distinguish as part of gender expertise between the *willingness, the knowledge and the skills* of the key persons that would need to apply GRB tools. Based on experience with GRB implementation, the following capacities at individual level are desired:

- Ability to compile relevant sex-disaggregated statistics and time use data
- Ability to interpret data and identify gender gaps
- Ability to analyse causes of gender gaps (conducting a gender analysis)
- Ability to design projects/programmes that reduce gender gaps
- Ability to align projects/programmes of sectors with the priorities of the NAPWA 2008 – 2018, NAP 1325, ERAW Law, ERAW Strategy and the Women's Economic Empowerment National Priority Program
- Ability to carry out gender impact assessments in order to avoid any negative impact of public expenditures
- Ability to define gender sensitive indicators and targets
- Ability to ensure that projects that are of high priority for women are not left out (rhetoric and negotiation skills)

3.2 Data collection methods

Information on capacities at all three levels was collected through a mix of data collection methods. A number of individual interviews and focus group discussions were held during a fact-finding mission between December 5th and December 16th,

2016.¹³ First-hand information was complemented through a comprehensive review of relevant documents¹⁴ and recent studies on GRB implementation in Afghanistan.¹⁵

The assessment of capacities of main officers in the six pilot ministries, the MoF and the MoWA is based on 17 filled capacity assessment questionnaires and the impressions gained by the consultant during a first series of trainings held between April 1st and April 5th, 2017.

The following paragraphs contain an assessment of the capacities of the different pilot ministries at the individual and organizational level and an analysis of the enabling environment. The report ends with a summary of main findings, an assessment of the implementation model of GRB in Afghanistan and recommendations for future activities related to the institutionalization of GRB.

4 Capacities at the individual level

In order to assess the individual capacities of staff in the pilot line ministries, the MoF and the MoWA, a self-assessment questionnaire¹⁶ was drafted and sent out to the Directors of Planning and Finance in the respective ministries.

The questionnaire contains questions that ask respondents to assess their own capacities that are relevant for the implementation of GRB (see above) based on a raking from 5 to 1. In addition, respondents were asked to define main GRB related concepts, e.g. what gender mainstreaming means. The answers on these questions helped the consultant to cross-check the capacities of each individual.

By June 2017, unfortunately only 17 filled questionnaires were sent back to the consultant and could be included in the assessment. The number of filled questionnaires is too low to allow for drawing general conclusions about the capacities of staff and due caution has to be taken when interpreting results. However, they provide some preliminary first insights that would need to be verified at a larger scale at a later stage.

The return rates of questionnaires differed between one ministry to the other and were as follows:

¹³ See Annex 1.

¹⁴ E.g. Strategic Plan on GRB, budget circulars, etc.

¹⁵ E.g. Birtsch (2016), IMF (2016).

¹⁶ See Annex 4.

Ministry	Total number	Filled by women	Filled by men
Ministry of Women's Affairs	2	2	
Ministry of Education	3	1	2
Ministry of Higher Education	2		2
Ministry of Public Health	2	1	1
Ministry of Rural Rehabilitation and Development	6	2	4
Ministry of Agriculture, Irrigation and Livestock	1		1
Ministry of Labor, Social Affairs, Martyrs and Disabled	1		1
Total	17	6	11

Out of the 17 respondents, six persons (two women, four men; two out of the six from the Ministry of Public Health, one from the Ministry of Women's Affairs and one from the Ministry of Education, two from the Ministry of Rural Rehabilitation and Development) said that they never participated in any general gender training before. With regard to the more specific topic of Gender Responsive Budgeting, 11 persons said that they already participated in a training. Four persons (three men, one woman) said they never participated in a training on GRB and the remaining two did not answer this question. Out of 14 respondents who defined what Gender Responsive Budgeting means, 11 respondents had a sound understanding of the approach. The remaining three wrongly defined GRB as being a separate budget for women (2 x) or a special budget for gender mainstreaming activities (1x).

Nine respondents are not familiar with GRB tools, while 8 respondents said they are familiar with GRB tools. However, the answers on the question with which of the

GRB tools respondents are familiar are pretty vague and differ from one person to the other. It can be concluded that there is no common and coherent understanding of what GRB means.

The following areas were most often identified as the most important gender inequalities in Afghanistan:

- Education
- Employment (level of employment, salary gaps, decision making at management level)
- Roles and responsibilities in families and in the society
- Cultural norms/aspects and traditions that favour men over women

When asked how familiar interviewees are with the different gender and women-related policy documents, the majority stated that they are familiar to some extent. The best known documents seems to be the NAPWA and the EVAW Law, while the EVAW Strategy is least known among the interviewees.

Table: Familiarity with policy documents to protect women's human rights in Afghanistan

	<i>Not at all</i>	<i>To some extent</i>	<i>Very well</i>
National Action Plan for the Women of Afghanistan (NAPWA) 2008 - 2018	2	9	6
National Action Plan for implementation of UN Security Council 1325 (NAP 1325)	4	9	4
Eliminating Violence Against Women (EVAW) Law	3	8	6
Eliminating Violence Against Women (EVAW) Strategy	6	9	2
Women's Economic Empowerment National Priority Programme	3	11	3

With regard to the planning and budgeting process in Afghanistan, most people said that they are very familiar with planning and budgeting processes and the budget calendar, however a substantial number of interviewees is not familiar at all with the ongoing PFM reforms and main budget documents.

Table: Familiarity with the planning and budgeting process in Afghanistan

	<i>Not at all</i>	<i>To some extent</i>	<i>Very well</i>
Planning process	1	6	10
Budgeting process	2	3	8
Budget calendar	2	5	10
Ongoing public financial management (PFM) reforms	6	6	5
Main budget documents	6	3	7
BC 1 and BC 2 formats	5	3	9
Budget approval process	4	4	9

Interviewees were also asked to assess their own skills and abilities in areas that are considered as being important for successful GRB implementation. For each ability, the interviewees could choose a value between 5 and 1, with 5 being outstanding in this area and 1 being poor, considerable need for improvement. The following tables show the results for the different abilities separately:

a) Ability to compile relevant sex-disaggregated statistics and time use data

5	Outstanding in this area	4
4	Significant strength	4
3	About average	8
2	Area of weakness that needs improvement	0
1	Poor, considerable need for improvement	1
Average		3,59

b) Ability to interpret sex-disaggregated data and identify gender gaps

5	Outstanding in this area	4
4	Significant strength	4
3	About average	8
2	Area of weakness that needs improvement	0
1	Poor, considerable need for improvement	1
Average		3,59

c) Ability to analyse causes of gender gaps/conduct a gender analysis

5	Outstanding in this area	4
4	Significant strength	7
3	About average	5
2	Area of weakness that needs improvement	1
1	Poor, considerable need for improvement	
Average		3,82

d) Ability to design projects/programmes that reduce gender gaps

5	Outstanding in this area	2
4	Significant strength	8
3	About average	6
2	Area of weakness that needs improvement	
1	Poor, considerable need for improvement	1
Average		3,59

e) Ability to align projects/programmes of your sector with the priorities of the *NAPWA 2008 - 2018, NAP 1325, EVAW Law, EVAW Strategy and the Women's Economic Empowerment National Priority Program.*

5	Outstanding in this area	2
4	Significant strength	4
3	About average	9
2	Area of weakness that needs improvement	1
1	Poor, considerable need for improvement	1
Average		3,29

f) Ability to carry out a gender impact assessment in order to avoid any negative impact of a project/programmes on women or men or to define necessary mitigation strategies

5	Outstanding in this area	1
4	Significant strength	5
3	About average	6
2	Area of weakness that needs improvement	4
1	Poor, considerable need for improvement	1
Average		3,06

g) Ability to define gender sensitive indicators and targets

5	Outstanding in this area	1
4	Significant strength	3
3	About average	11
2	Area of weakness that needs improvement	1
1	Poor, considerable need for improvement	1

Average	3,12
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h) Ability to ensure that projects that are of high priority for women are not left out (rhetoric and negotiation skills)

5	Outstanding in this area	5
4	Significant strength	4
3	About average	6
2	Area of weakness that needs improvement	2
1	Poor, considerable need for improvement	0
Average		3,7

The following table summarizes the average values for the different abilities. All values are either slightly better than *about average* or slightly below *significant strength*. Interviewees are most confident with regard to their ability to analyse causes of gender gaps/conduct a gender analysis and to ensure that projects that are of high priority for women are not left out. The lowest values are assigned to the ability to carry out a gender impact assessment in order to avoid any negative impact of a project/programme on women or men or to define necessary mitigation strategies and the ability to define gender sensitive indicators and targets.

Table: Summary of average values

Skill	Average
Ability to compile relevant sex-disaggregated statistics and time use data	3,59
Ability to interpret sex-disaggregated data and identify gender gaps	3,59
Ability to analyse causes of gender gaps/conduct a gender analysis	3,82
Ability to design projects/programmes that reduce gender gaps	3,59
Ability to align projects/programmes of your sector with the priorities of the NAPWA 2008 - 2018, NAP 1325, EVAW Law, EVAW Strategy and the Women's Economic Empowerment National Priority Program	3,29
Ability to carry out a gender impact assessment in order to avoid any negative impact of a project/programmes on women or men or to define necessary mitigation strategies	3,06

Ability to define gender sensitive indicators and targets	3,12
Ability to ensure that projects that are of high priority for women are not left out (rhetoric and negotiation skills)	3,7

To sum up, nearly all respondents had a basic understanding what gender and gender responsive budgeting means, and the level of understanding does not differ very substantially neither between different respondents in general nor between respondents from different line ministries in particular. However, as mentioned earlier, it is highly uncertain that results would be the same if all relevant persons in each ministry were covered in the capacity assessment. It is likely that questionnaires were sent back by those persons that have already been involved in former GRB activities and are especially motivated to continue GRB work. Therefore, it is not useful to draw conclusions about capacities of the total staff in the different line ministries based on the 17 questionnaires included.

5 Assessment of the organizational requirements for GRB implementation

Data on the organizational requirements for GRB implementation was mainly collected during the first mission to Afghanistan through individual interviews and focus group discussions and is complemented by findings of recent studies.

5.1 Existence of a gender unit, gender focal points, or a gender department and level of participation in main decision making committees/forum

Over the last years and with support from MoWA, 22 line ministries have established **Gender Units**¹⁷, among them **all six pilot ministries** and the MoF. The main responsibility of the Gender Focal Points/gender units 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.¹⁸ The level of human capacities, however, in terms of number of staff and skills of staff of the gender units seems to differ from one ministry to the other. With regard to the furthering of GRB at the level of line ministries, the GRB Strategic Plans concludes that „the Gender Units have largely remained ineffective due to lack of capacity of the staff in promoting GRB.“¹⁹ During the focus group discussion differences were also reported in terms of involvement of the gender units in planning and budget decision making.

¹⁷ World Bank, 2013, p. p.26.

¹⁸ GRB Strategic Plan, p. 10.

¹⁹ Ibid.

The **composition and tasks of the gender unit at the level of the MoF** is not clear. Some countries, such as Morocco, Mozambique, Slovenia or Russia, have established so-called ***Centres of Excellence on GRB*** in their Ministries of Finance. They consist of sector managers in the Budget Department who have – besides their normal work - the additional task to assist government officials in the line ministry of their sector in the day-to-day work with applying GRB tools, and drafting and monitoring gender-responsive budget programmes. The possibilities to establish a similar Centre of Excellence in the MoF should be explored.

5.2 Existence of incentives and accountability mechanisms with regard to GRB at the level of ministries

No ministry reported about the existence of an incentives and accountability mechanism with regard to GRB at the level of the line ministries.

5.3 Commitment by the organization's management to implement GRB

The commitment by the organization's management to implement GRB is difficult to measure from outside. However, if the commitment is measured based on the participation of the management in meetings (workshops to draft the GRB action plan) and in trainings as a proxy, one can observe differences between the ministries. While MRRD, MoPH, MoHE have shown a very high commitment, the MoE, MAIL and MoLSAMD have shown less commitment and involvement.

5.4 Existence of sectoral gender mainstreaming strategy

The core strategy for women's advancement was defined as "gender mainstreaming" in the National Action Plan for the Women of Afghanistan 2008-2018 (NAPWA).²⁰ So far, only two out of the six pilot ministries (Ministry of Public Health and Ministry of Rural Rehabilitation and Development) have developed sectoral gender mainstreaming strategies. The Ministry of Higher Education is in the process of developing a sectoral gender strategy.

5.5 Existence of gender-sensitive M&E systems at the sectoral level

Serious weaknesses have been stated in terms of the existence of (sex-disaggregated) data at the level of line ministries that would allow to monitor gender equality results.²¹ It seems that neither the number of female and male employees in

²⁰ World Bank, 2013, p. 24

²¹ A comprehensive assessment on M & E Systems in Ministries and Agencies conducted in 2014 on behalf of the Directorate General of the MoF and the Directorate General Plan and Results Based

each ministry, nor the number of female and male beneficiaries of services provided by the ministry is (easily) accessible.

6 Assessment of the enabling environment

6.1 The commitment of the Government

Gender Responsive Budgeting is an approach that comprises two aspects: a technical aspect and a political aspect.

While the technical aspect relates to the capacities to apply specific tools, such as gender analyses, gender impact assessments, gender-sensitive benefit incidence analyses etc., the political aspect is related to the political willingness to change gender relations in terms of a substantive reduction of gaps between women and men and a change of power relations. The latter goes hand in hand with political negotiations and decision-making processes about the prioritisation and distribution of public expenditures and development aid.

The Government of Afghanistan is generally committed to improve the situation of women in the country. According to a publication from the NGO Equality for Peace and Development, the Government has made over 2.300 different explicit commitments to the women of Afghanistan on gender equality in laws, treaties and agreements, policies and strategic documents since 2001.²²

The main current development framework of Afghanistan, the Afghanistan National Peace and Development Framework (ANPDF) 2017 to 2021 acknowledges, however, that despite progress that has been made since the end of the Taliban regime, women still face barriers that severely restrict their contribution to economic development and the enjoyment of their fundamental human rights. The ANPDF emphasizes that

“(e)nabling women to participate in the economy and society to a greater extent is a priority for Afghanistan’s successful development. Globally, women’s economic empowerment has resulted in reduced poverty and economic success. The 2004 Constitution of Afghanistan enshrined women’s equality before the law, the right to an education, and the right to work. Investment over the long term in women’s education, health and skills will increase women’s economic activity, thereby growing the economy and reducing household poverty. In the shorter term, some potential

Monitoring of the Ministry of Economy came to the same conclusion for the general M & E systems in the six line ministries (without examining the gender dimension).

²² Equality for Peace and Democracy, 2015, p. 6.

already exists in the small-business space and in agriculture that can be built on to increase the productivity of these sectors.”²³

The Gender Strategy of the current Government is outlined as follows in the ANPDF:

“Our gender strategy rests on five pillars, each grounded in a cross-government action program:

- Implementing our global commitments on human rights, security, and freedom from domestic violence for Afghan women;
- Ensuring full access to education and health services, including higher education;
- Launching the Women’s Economic Empowerment National Priority Program;
- Securing the constitutional rights for women through the full execution of our laws; and
- Advancing women in government and business.”²⁴

In line with these five pillars, the reform agenda of the Self-Reliance through Mutual Accountability Framework” (SMAF) formulates the following five indicators:

- Increasing women’s participation in government, including the justice and security sectors;
- Implementing Afghanistan’s National Action Plan on UNSCR 1325 Women, Peace, and Security (NAP 1325);
- Implementing anti-harassment regulation;
- Implementing the recommendations of the reports on the Elimination of Violence Against Women Law;
- Drafting and implementing a national action plan for the economic empowerment of women.

The National Priority Program on Women’s Economic Empowerment has meanwhile been launched.

The Government has not limited its commitments to political statements, but has also announced some monetary commitments. For the implementation of the Women’s Economic Empowerment Programme, the Government intends to invest 250 million U\$ over the next 15 years. This amount is a benchmark that can be tracked in the coming years. The ANPDF also states that government budgets have factored in the costs of implementing the UN Resolution 1325, but no amount is mentioned in this regard.²⁵

²³ ANPDF, p. 8.

²⁴ ANPDF, p. 27.

²⁵ ANPDF, p. 27.

The First Lady is very active in supporting Women's Empowerment. The Office of the First Lady initiated already three Symposia on Afghan Women's Empowerment of which the most recent one took place in Kabul in 2016. Very recently, the Office of the First Lady also expressed interest in furthering GRB trainings.

Despite the different commitments that are partly even backed by monetary commitments, caution about the seriousness seems to be appropriate to some extent. Although the situation of women in Afghanistan has substantially improved since 2001 in sectors like education, health, and political participation, in many areas results and progress lack behind the objectives of the national gender strategy and international obligations. Women remain highly vulnerable in terms of security, domestic violence, social marginalisation, and limited access to assets and justice. The budget of the Ministry of Women's Affairs is very limited and makes up only 1% of the total budget for the social protection sector.²⁶

In addition, one recent study concludes that *„(t)he gender focus in Afghanistan is often criticised as a Western concept that does not reflect the Islamic and traditional norms and values of Afghan society. As a consequence, the programmes that address the very practical needs of women are often accepted, whereas those that strive to enhance strategic gender interests with a focus on addressing discrimination or changing existing roles frequently face obstructions, delays, or rejection.“*²⁷

6.2 Commitment of the Ministry of Finance

From the very beginning, the Ministry of Finance has taken the lead in GRB implementation activities. It has established a Gender Budgeting Unit, organized a number of GRB trainings, developed a GRB Strategic Plan and GRB Manuals and Handbooks, included GRB in its Circulars, especially BC 1 and BC 2 Circular and changed budget submission formats accordingly. A number of MoF staff have started to be trained as trainers for GRB with a high motivation and the MoF plans to launch a GRB Policy.

GRB is also mentioned in the Public Finance Roadmap II, though as an area with low priority and not translated into concrete activities. Resources such as the Strategic Plan on GRB and the manual/handbook have not been disseminated at large and are not known even inside the MoF. They are also not accessible on the website of the Budget Department General of the MoF.

Overall, the commitment of the MoF to further GRB implementation at sectoral level is judged to be high, but there may need to be more commitment and efforts in terms of merging general PFM reform processes with GRB processes.

²⁶ Birtsch, 2016, p. 6.

²⁷ Birtsch, 2016, p. 4

6.3 Existence of a legal and policy framework to institutionalize GRB

More and more countries in different regions have included GRB prescriptions in their public finance laws (e.g. Austria, South Korea or Morocco, to name just a few)²⁸.

In Afghanistan, the Public Finance & Expenditure Management Law of the Islamic Republic of Afghanistan that entered into force on 30/8/1362 forms the statutory framework of the public financial management system. 65 articles in nine chapters address the following topics:

- General provisions
- Obligations
- Public money or assets
- Official bank accounts
- Borrowings and lending by the state
- Budget preparation and approval
- Execution of appropriations
- Accounting and control of the budget
- Final provisions

The Law regulates institutional responsibilities and procedures. However, it does not refer to any specific budget system (line item, performance budgeting) nor does it mention aspects of participation and results at the level of beneficiaries of public spending which is the Afghan population. It does not make any reference to differences between Afghan women and men in terms of priorities, access to services and impacts of public spending policies, in short: to GRB, neither. The current Public Finance and Expenditure Management Law is completely gender-blind.

However, the Ministry of Finance has taken the initiative to develop a Gender Responsive Budgeting Policy which is – according to article 4 of the existing Public Finance and Expenditure Management Law – part of its mandate.

²⁸ For an overview see the separate document: Gender assessment of the Public Finance and Expenditure Management Law submitted some months ago.

Article 4 of the Law regulates that the “Ministry of Finance is responsible for implementing the provisions of this law, and shall have the following duties and authorities:

- Setting the financial and public expenditure policy of Afghanistan.
- To report to the government and the National Assembly [of Islamic Republic of Afghanistan] on the implementation of the provisions of this law.
- To propose the adoption of regulations to the government
- To adopt procedures (tarzulamal) and rules (layeha), for [ensuring] better implementation of this law.“

The GRB policy that is in the process of being finalized need to get approved by the Steering Committee on GRB. It includes as part of its implementation strategy the initiation of the revision of the PFM Law with the aim to include prescriptions on GRB in the new PFM Law.

A GRB Strategic Plan for the period 1394 to 1397 was prepared by the Ministry of Finance already in 2015. It aimed at „establishing enabling processes to move forward in implementing Gender Responsive Budgeting, to advance gender equality and women’s empowerment, in line with the national development priorities for the next three years.“²⁹ The plan was developed, based on the ANDS, NAPWA and an analysis of key opportunities and challenges for gender equality and the empowerment of women in the selected sectors. It contains clearly defined outcomes, outputs and main activities that are linked to the process of institutionalization of GRB in Afghanistan. However, the existence of the Strategic Plan is not largely known, not even at the level of the MoF, and even less so at the level of the line ministries. Consequently, there is also no regular monitoring and reporting about the level of implementation of the Strategic Plan.

6.4 Intersectoral coordination

Many policy objectives related to gender equality and women’s empowerment can only be achieved when different sectors contribute in a coordinated and efficient manner. Not astonishingly, the World Bank Gender Assessment of 2013 concludes that „(i)n sectors where concerted and coordinated efforts have been made among a collection of key actors (including the Government of Afghanistan, the donor community, NGOs and civil society) significant improvements have been achieved.“³⁰

With regard to GRB implementation, intersectoral coordination is necessary at different levels and between different key actors:

²⁹ GRB Strategic Plan, 2015.

³⁰ World Bank, 2013, p. 15.

- Inside the Ministry of Finance between different key units
- Between the MoF, MoEc, MoWA and line ministries
- Among the different organizations of the international community
- Between the Government and the international community

The review of different documents revealed that a number of intersectoral coordination committees exist or are planned to be established. It was, however, not possible to assess how functional and efficient the different coordination committees are.

The GRB Strategic Plan makes reference to the intention of the Ministry of Finance to constitute an inter-ministerial coordination committee under the chairpersonship of the Directorate General Budget with the aim to review the progress of GRB implementation. Permanent members of the committee should be the MoF, MoEc and MoWA. In the medium to long-term, CSO can also be included as observers.³¹

It is not clear if this inter-ministerial coordination committee has been established and if it is functional.

For the future coordination with the six GRB pilot ministries, the MoF intends to establish a Steering Committee and a Technical Working Committee for which the Terms of Reference have been drafted.

More broadly linked to development planning, the ANDPF outlines the new development planning system that was put in place by the National Unity Government. The overall development objectives summarized in the ANPDF will be achieved through National Priority Programs (NPPs) in different areas that are described as follows: „**National Priority Programs (NPPs) are outcome focused** thematic programs that guide ministries towards **collective problem-solving**. Most involve more than one ministry. **Inter-ministerial working groups** will synchronize timetables, budgets, and shared resources.“³² **All NPPs should articulate** their approach to reducing poverty and **supporting policies on gender**. In addition a **specific NPP** on Women’s Economic Empowerment has recently been developed.

According to the ANDPF, **Inter-ministerial Councils** are responsible for overseeing national priority programs. They formulate and manage development policy and programming and negotiate competing budget proposals.³³

As one of the first NPPs, in late 2016, the Citizens Charter was launched as the first inter-ministerial, multi-sectorial NPP where Ministries will collaborate on a single

³¹ GRB Strategic Plan, p. 15

³² ANDPF, p. 14.

³³ ANDPF, p. 14.

program using a programmatic approach. Four out of the six GRB pilot ministries will be responsible for its implementation, namely the MRRD, MoE, MoPH and MAIL. The implementation of the Citizens Charter will be supported by a World Bank funded Citizens Charter Support project that has the objective to „improve the delivery of core infrastructure and social services to participating communities through strengthened Community Development Councils (CDCs). These services are part of a minimum service standards package that the Government is committed to delivering to the citizens of Afghanistan.“³⁴ The Citizen Charter in general, and the support project in particular, open up huge opportunities to improve women’s equal participation in Community Development Councils on the one hand, and to deliver core infrastructure and social services that address both women’s and men’s sometimes differering needs and priorities.

The MoWA has the mandate to promote the mainstreaming of gender equality aspects into policies, plans and budgets of the Government of Afghanistan. As already mentioned, the ministry has established gender units in 22 line ministries that could also serve for coordination. The MoWA chairs a monthly meeting of the Gender Task Force³⁵ where all gender units are members.

In addition, specific coordination mechanisms have been set up related to specific topics, e.g. the Commission on the Elimination of Violence against Women that is composed of 9 government ministries and institutions which were tasked to initiate policy and program measures that would strengthen the government’s response to VAW.³⁶

There is also an inter-ministerial Gender Task Force which is chaired by the head of the Gender Directorate of the Civil Service Commission³⁷ and a Human Development Council with the Ministry of Finance, Ministry of Public Health, Ministry of Education, Ministry of Higher Education, Ministry of Labor, Social Affairs, Martyrs and Disabled, Ministry of Women’s Affairs, Ministry of Economy, and the Central Statistics Office as members.³⁸

To sum up, seemingly there are a number of inter-sectoral coordination mechanisms set up, but it is difficult to judge how functional they are. For coordination related to GRB implementation, the Steering Committee and the Technical Working Committee seem to be best suited, but a good management of these Committees is essential.

³⁴ <http://projects.worldbank.org/P160567?lang=en>

³⁵ Gender Strategy of Ministry of Public Health, p. 30

³⁶ NAPWA, p. 11.

³⁷ Ibid.

³⁸ ANDPF, p. 41

6.5 Ongoing public finance management reforms

The Ministry of Finance of the Government of Afghanistan is implementing a comprehensive and ambitious Public Financial Management Reform Programme in order to strengthen its Public Financial Managements systems and to increase transparency and accountability.

The ANPDF defines three broad areas of PFM reforms³⁹:

1. Reforms to improve the performance of government investments, leading to better economic outcomes
2. Reforms to ensure that the budget is more accurate, transparent and free of corruption
3. Investments to build the capacity of the state to manage reforms

Different areas and concrete actions are outlined in the Public Financial Management Roadmap of July 2010 and the Public Financial Management Roadmap II (2016-2020) of September 2015 that were prepared in line with the Tokyo Mutual Accountability Framework.

The PFM reforms include the following elements:

- The introduction of programme based budgeting
- The introduction of medium term budget and expenditure frameworks (MTBF and MTEF)
- The introduction of provincial budgeting

In the Public Financial Management Roadmap II, Gender Responsive Budgeting is explicitly mentioned though not as a high priority.⁴⁰

In many countries that are advanced in the implementation of GRB, such as Austria, South Korea, Kenya, Rwanda or Morocco, GRB was introduced as an important part of PFM reforms towards programme-based budgeting as this new budgeting approach opens up a series of entry points that allow for accounting for gender differences. In Afghanistan it seems that these opportunities have not yet sufficiently exploited.

6.6 Existence of tracking, reporting and accountability mechanisms

Countries that have successfully implemented GRB have established tracking, reporting and accountability mechanisms.

³⁹ ANPDF, p. 10/11.

⁴⁰ See Public Financial Management Roadmap II, p. 12.

In order to be able **to track** how much money is spent on

1. Projects/programmes targeted at either women or men only
2. Gender mainstreaming interventions in the sector
3. Other projects/programmes that have been planned with taking gender differences into account and contribute to gender equality/women's empowerment

it is useful to **establish a classification system**. OECD/DAC member states, international organizations and a number of countries that implement GRB such as India and Nepal have developed different classification systems.⁴¹ In the case of Afghanistan with its strong dependency on external aid, it would be useful to apply a classification system not only to domestic resources but also to foreign aid. So far, the Development Aid Database (DAD) of the Ministry of Finance does not allow to track the degree of gender-responsiveness of aid.⁴²

An **accountability mechanism** could consist of a GRB related checklist that need to be filled by line ministries and submitted to the MoF together with their BC 1 and BC 2 forms. Another possibility that has been used by countries such as Rwanda and Kenya is the inclusion of gender equality related performance indicators in the performance contracts between MoF and line ministries/provinces/districts.

Lastly, some countries, e.g. Morocco or France, publish an **annual report** that contains achievements and objectives related to gender equality of each line ministry. In the case of Morocco, the PFM Law obliges the MoF to present the Gender Report together with the annual budget to Parliament.

In Afghanistan, so far, no classification, reporting and accountability mechanisms exist which can be seen as a major weakness of the implementation model.

6.7 Ongoing public procurement reforms

According to Transparency International, worldwide public procurement of goods and services accounts for 13-20% of countries' gross domestic product.

For Afghanistan, it is estimated that procurement accounts for nearly 50% of the Afghan national budget.⁴³ Public procurement opens up good opportunities to strengthen gender equality and women's (economic) empowerment in two ways:

⁴¹ For an overview, see separate document provided by the consultant.

⁴² http://dadafghanistan.gov.af/dad/#/Eng/DonorProfile/Chart/1_1_3_3

⁴³ Special Inspector General for Afghanistan Reconstruction, 2017, p. 5.

- Rules and procedures should be formulated in a way that goods and services purchased through public procurement address both women's and men's needs (e.g. uniforms for both women and men)
- Women-owned businesses should have equal opportunities to benefit from public tenders. According to UN Women, globally, women-owned businesses secure a mere 1% of government contracts, suggesting systematic gender disparities within procurement systems.

The NUG has started to reform public procurement systems in Afghanistan. In 2014, it established the National Procurement Agency (NPA) to increase transparency and improve the procurement system. The NPA assimilated three ministerial procurement entities, namely the Procurement Policy Unit of the Ministry of Finance, the Ministry of Economy's Afghanistan Reconstruction and Development Services, and the Contract Management Office of the Ministry of Finance. The mission of the new agency is to reform procurement for all 64 ministries and procurement entities across Afghanistan with the aim of producing an effective, efficient and transparent procurement system.⁴⁴

If gender is a topic of consideration in the ongoing procurement reforms and if staff of the NPA would be open to this question could not yet found out. But public procurement may be an interesting area for further exploration.

6.8 The existence of pressure groups outside government (e.g. parliamentarians, NGOs)

International experience has shown that the implementation of GRB is especially successful in countries with both, the commitment of the Government, especially of the Ministry of Finance, and the existence of strong lobby groups outside Government that hold the Government accountable.

(Female) parliamentarians, especially Members of the Commission on Human Rights, Civil Society and Women Affairs, have been interested in GRB very early and challenged the MoF by demanding information about the amount that is being spent in favour of women and the extent of the gender-responsiveness of the national budget.

In addition, civil society organizations can play an important role in providing research, given the population a voice and holding Government accountable by monitoring and tracking of budgets. The ANPDF acknowledges the important role of civil society in general as follows:

⁴⁴ Special Inspector General for Afghanistan's Reconstruction, 2017, p. 9-10.

“Both as watchdogs and as partners, civil society organizations (CSO) and the media make significant contributions to Afghanistan’s stability and development. We will continue to value and advance their role in our national development. Key issues to resolve are how best to protect civil society operating space, ensure the freedom and safety of the press, and sustain dialogue on an evolving partnership. In 2015 the government signed an MOU with civil society organizations to define an overall partnership framework. Dialogue with CSOs will continue on issues of mutual concern such as protecting and optimizing the civil society’s monitoring and advocacy functions, introducing innovations in service delivery, and resolving partnership issues such as the management of withholding taxes on behalf of the government and any interference or corruption in CSO registration.”⁴⁵

More specifically related to budget planning and monitoring, the GRB Strategic Plan states:

„The other important element of effective GRB is the capacity of civil society to meaningfully engage in the budgetary processes, especially at the stages of planning and monitoring. The skills and knowledge of women leaders and gender advocates to articulate the needs and to hold professional dialogues with budget specialists is crucial for ensuring that the specific needs of different groups are being considered in sectoral budgets. It is also important that CSOs play oversight and monitoring of actual spending vis-a-vis the planned, for gender priorities.”⁴⁶

The MoF has started to engage with Civil Society Organizations in 2012. The MoF holds consultative meetings with Civil Society Organizations to discuss budget ceilings and other budget related issues.⁴⁷ However, it seems that the role of civil society is not well-defined and remains marginal, and a regular information sharing mechanism does not exist. There is anecdotal evidence, that it is difficult for civil society organizations to access relevant information from (line) ministries.⁴⁸

The following NGOs and research institutes have been involved in GRB work with the aim to hold Government accountable for their gender equality commitments.

The organization *Equality for Peace and Democracy (EPD)* is a nonprofit, non-governmental organization that was established in early 2010 by its Executive Director, Ms. Nargis Nehan. The organization is dedicated to the empowerment of women and young people at the community and at policy levels in Afghanistan. EPD has established networks at different levels. EPD’s Afghans’ Coalition for Transparency and Accountability consists of community-led networks that focus on monitoring service delivery and advocate for good governance. They are based in

⁴⁵ ANDPF, p. 31.

⁴⁶ GRB Strategic Plan, p. 11/12.

⁴⁷ GRB Training Manual, p. 35 and p.48.

⁴⁸ Oral statement during the Technical workshop: draft budget 1396 and gender aspects, held at the Delegation of the EU on December 8th, 2016.

Herat, Bamyan, Nangarhar and Kabul. EDP's Provincial Women's Network is build on community-led networks that identify and address issues that are of concern to women in the community and are based in Herat, Bamyan Nangarhar, Faryab, Kunduz, Kandahar and Kabul.

Through the EPD's Provincial Women's Network, the organization has developed a monitoring tool called **Gender Equality Report Card** that allows to hold the Government accountable to its commitments to the women of Afghanistan and gender equality. The first report was published in 2015 and examines women's opinions on how good the Afghan Government has performed so far in the following key areas: peace process, security, health, education, violence against women, access to justice, political participation, access to resources and services, economic opportunity, support to vulnerable groups, and awareness-raising. The achievements in each key area are measured against a number of different indicators. The applied scoring system is based on the American grading scale of A-F, with A+ as the highest ranking. Overall, the 154 members of EPD's Provincial Women's Network in five provinces of Afghanistan who contributed to the survey, scored the government's performance in promoting gender equality as C+. However, the scores differed from one topic to the other with a number of areas such as availability of female health care workers compared to five years ago, maternal mortality compared to five years ago or sensitivity of government justice institutions to the needs and interests of women being scored best (B) and government's ability to facilitate women's access to resources being scored lowest (D-). EPD intends to produce a Gender Equality Report Card annually in future which will allow tracking of progress to some extent.

EPD has also conducted trainings on GRB based on the Manual⁴⁹ that the organization developed with the financial support of UNDP, and it regularly publishes independent reviews of the national budget⁵⁰ and presents its findings in public events.

The *Afghanistan Research and Evaluation Unit (AREU)* was established in 2002. It is an independent research institute based in Kabul. AREU's mission is to inform and influence policy and practice by conducting high-quality, policy-relevant research and actively disseminating the results, and by promoting a culture of research and learning. To achieve its mission AREU engages with policy makers, civil society, researchers, and students to promote their use of AREU's research and its library, to strengthen their research capacity, and to create opportunities for analysis, reflection, and debate. AREU was the national partner institution in the Govern4Afg GRB process described in the following paragraph.

Its Board of Directors comprises of representatives of donor organisations, the United Nations and other multilateral agencies, and non-governmental organisations.

⁴⁹ Source: GRB Manual

⁵⁰ <http://www.epd-afg.org/research/>

6.9 The commitment of development partners to support GRB activities in the medium to long-term

From the very beginning, GRB work in Afghanistan was supported by different bilateral donors and international organizations. Starting in 2006, the German Technical Cooperation (GIZ, formerly GTZ) through its Programme on Gender Mainstreaming (2006-2010) that was implemented in close cooperation with the Ministry of Women's Affairs, supported the Ministry of Finance and selected line ministries⁵¹ to establish Gender Budget Units and to conduct a number of GRB capacity building activities. In 2015, GRB was a topic of the Govern4Afg (Governance for Afghanistan) forum which is a platform aiming to foster policy dialogue between Afghan and German "drivers of change" in the field of good governance.⁵² The output of several round tables on GRB is a research paper that outlines major achievements and challenges of GRB in Afghanistan.⁵³

UNDP supported the institutionalization of GRB through its Gender Equality Project II (GEP-II). Its focus was on improving policies and legal documents, boosting economic empowerment, ensuring women's access to justice and human rights, and improving the gender-responsiveness of ministries budgets. Among the different activities of the project is the launching of Afghanistan's first-ever Master's degree in Gender and Women's Studies at Kabul University in 2015.

With regard to GRB, the UNDP GEP-II project organized training workshops on GRB for selected line ministries⁵⁴, and supported the elaboration of the Strategic Plan on GRB and the production of a very good and comprehensive handbook and a training manual on GRB. The GRB Handbook was developed to address capacity gaps and enable the government to provide support to the ministries on GRB through materials that are clear, context-specific, and available in Afghanistan's national languages. The handbook is designed for use by those responsible for implementing GRB, particularly government officials involved in the budget planning, implementation and evaluation process, but also by actors such as civil society, the Parliament, international donors and development practitioners to understand how effective GRB can be supported and implemented in Afghanistan.

⁵¹ Ministry of Economy, Ministry of Commerce and Industries, Ministry of Rural Rehabilitation and Development, Ministry of Labour, Social Affairs, Martyrs, and Disabled, and Independent Administrative Reform and Civil Service Commission

⁵² Other topics were Provincial Planning and Budgeting, Mineral Governance, Subnational Governance, Civil Society, and Civil Service Reform.

⁵³ Birtsch, 2016. The author of the present capacity assessment provided technical expertise and backstopping throughout the Govern4Afg process on GRB and the drafting of the policy paper.

⁵⁴ <http://m.pajhwok.com/en/2013/09/01/efforts-ramp-gender-responsive-budgeting>

Unfortunately, however, neither the Strategic Plan on GRB nor the handbook/manual – although of state-of-the art quality – are known and used by the MoF and line ministries.

Currently, UN Women provides technical assistance to the Ministry of Finance, the Ministry of Women's Affairs and six pilot line ministries that is specified in the Letter of Agreement (LoA) signed by UN Women and the Ministry of Finance (the present report is part of this assistance).

In addition, according to the OECD/DAC database, the United States have allocated an amount of 2,72 million USD (data from 2015) for gender equality in public finance management. 61,29 USD allocated to the sector of public finance management by OECD/DAC member states have gender equality as a significant objective⁵⁵ (55,46 US\$ from Germany, 0,13 US\$ from the United Kingdom, 5,70 US\$ from the United States).⁵⁶

The European Union has shown interest in supporting GRB and organized a technical workshop to discuss the draft budget 1396 from a gender perspective on December 8th, 2016. However, so far, there was no follow-up on this initiative and there is anecdotal evidence, that the level of knowledge and understanding of GRB in bilateral and international donor organizations is not always very high which could also be an area that would need to be addressed, especially when it comes to aid and aid modalities.

6.10 The availability of sex-disaggregated statistics and time use data and gender-sensitive M&E systems

The availability of reliable sex-disaggregated statistics and time use data is a prerequisite for the application of GRB tools, tracking of gender-related expenditures and monitoring of gender-equality results based on gender-sensitive performance indicators.

While the extent and the quality of existing sex-disaggregated data has substantially improved since the end of the Taliban regime, a number of data gaps still exist. The Gender Assessment published by the World Bank in 2013 concludes that the

⁵⁵ OECD/DAC member states apply a scoring system, which includes a gender equality policy marker in order to be able to track the amount of aid that is spent on gender equality and women's empowerment. The gender policy marker distinguishes between three different categories of projects that are assigned different scores:

- Not targeted (score 0)
- Significant (score 1)
- Principal (score 2)

Significant means that gender equality is an important and deliberate objective, but not the principal reason for undertaking the project/programme.

⁵⁶ <http://stats.oecd.org/Index.aspx?DataSetCode=GENDER#>, accessed on August 13th, 2017.

existence of reliable data has improved between 2005 and 2013: “In 2013 there is more data available in some sectors, and more studies and analytical work have been produced in the intervening years, which help to round out the picture in each sector. However, certain sectors or sub-themes still lack comprehensive quantitative data, particularly as related to women’s employment practices and women’s justice issues.”⁵⁷ A nation wide time use survey does not exist in Afghanistan.

The following table comprises data that is available in Afghanistan out of the 52 quantitative indicators that were defined by the United Nations Statistics Division as a minimum set of gender indicators⁵⁸ and also lists data that is missing so far.⁵⁹

They are related to the following five areas:

- Economic structures, participation in productive activities and access to resources
- Education
- Health and related services
- Human rights of women and the girl child
- Public life and decision-making

The table supports the conclusion by the World Bank and shows that a good number of sex-disaggregated data is available for education and health while the picture is much worse with regard to economic participation, human rights and public decision - making.

⁵⁷ World Bank, 2013, p. 14.

⁵⁸ Agreed by the United Nations Statistical Commission (decision 42/102) in 2013 as a guide for national production and international compilation of gender statistics, the Minimum Set of Gender Indicators is a collection of 52 quantitative indicators and 11 qualitative indicators addressing relevant issues related to gender equality and/or women's empowerment.

⁵⁹ <https://genderstats.un.org/#/home>

UN Statistics Division : Minimum Gender Statistics

Economic structures, participation in productive activities and access to resources	Education	Health and related services	Human rights of women and the girl child	Public life and decision-making
Available in Afghanistan				
Labor force participation rate for persons aged 15-24 and 15+, by sex	Youth literacy rate of persons (15-24 years), by sex	Contraceptive prevalence among women who are married or in a union, aged 15-49	Proportion of ever-partnered women (aged 15-49) subjected to physical and/or sexual violence by a current or former intimate partner, in the last 12 months	Women's share of government ministerial positions
	Gross enrolment ratio in secondary education, by sex	Under-five mortality rate, by sex	Percentage of women aged 20-24 years old who were married or in union before age 18	Proportion of seats held by women in national parliament
	Gross enrolment ratio in tertiary education, by sex	Maternal mortality ratio	Adolescent birth rate	
	Gender parity index of the gross enrolment ratio in primary, secondary and tertiary education	Antenatal care coverage		
	Proportion of females among tertiary education teachers or professors	Proportion of births attended by skilled health professional		

	Primary education completion rate (proxy) by sex	Proportion of adults who are obese, by sex		
	Gross graduation ratio from lower secondary education by sex	Women's share of population aged 15-49 living with HIV/AIDS		
		Access to anti-retroviral drug, by sex		
		Life expectancy at age 60, by sex		
Data that is not available in Afghanistan				
Average number of hours spent on unpaid domestic work by sex	Adjusted net enrolment rate in primary education by sex	Smoking prevalence among persons aged 15 and over, by sex	Proportion of women (aged 15-49) subjected to sexual violence by persons other than an intimate partner, since age 15	Women's share of managerial positions
Average number of hours spent on paid and unpaid domestic work combined (total work burden) by sex	Share of female science, engineering, manufacturing and construction graduates at tertiary level	Adult mortality by cause and age groups	Prevalence of female genital mutilation/cutting (for relevant countries only)	Percentage of female police officers
Proportion of employed who are own-account workers by sex	Adjusted net intake rate to the first grade of primary education, by sex			Percentage of female judges
Proportion of employed who are contributing family workers by sex	Effective transition rate from primary to secondary education (general programmes) by sex			

Proportion of employed who are employers, by sex	Educational attainment of the population aged 25 and older, by sex			
Percentage of firms owned by women, by size				
Percentage distribution of employed population by sector, each sex (sectors here refer to agriculture, industry, services)				
Informal employment as a percentage of total non-agricultural employment, by sex				
Youth unemployment rate for persons aged 15-24 by sex				
Proportion of population with access to credit, by sex				
Proportion of adult population owning land, by sex				
Gender gap in wages				
Proportion of employed working part-time, by sex				
Employment rate of persons aged 25-49 with a child under age 3 living in a household, by sex				

Proportion of children under age 3 in formal care				
Proportion of individuals using the internet, by sex				
Proportion of individuals using a mobile cellular telephone, by sex				
Proportion of households with access to mass media (radio, TV, Internet) by sex of household head				

Some of these missing data will make it currently impossible to track gender-related SDG targets and indicators.

The Government is aware of this problem. The Ministry of Finance states in its GRB Strategic Plan that it “acknowledges the data gap and emphasizes on the need to improve the quality and availability of gender data for making informed decisions and planning effective interventions. Ministry of Finance will issue necessary directives in this regard to the data collecting agencies.”⁶⁰

And the new National Priority Programme on Women’s Economic Empowerment (NPP-WEE) also recognizes the need to improve data availability in the area of economic activities. One of the components of the NPP-WEE aims at Increasing the *Availability and Analysis of Gender Statistics* (Component 1) with the objective to “Increase the availability of gender statistics that impacts women’s participation in economic activities, and strengthen the capacity to track, analyse, and use data.”⁶¹ It also emphasizes that gender statistics goes beyond just collecting sex-disaggregated data: „Gender data should include analysis of power relations, ownership of resources and decision-making on income and expenditure within a household. Additional data categories will be needed to inform the WEE-NPP components such as women’s financial inclusion, women’s access to agricultural inputs, extension services and markets, and promoting creative industries for domestic and international markets.”⁶²

Some action to improve gender data has already been taken. The Central Statistics Organization (CSO) disposes of a Gender Policy which articulates the objective to create an integrated scientific system for statistics, ensuring harmonization and coordination of all statistical activities in the nation.⁶³

In December 2014, the Central Statistics Organization and the Ministry of Women’s Affairs conducted a 3-day workshop for information sharing and coordination on gender statistics.⁶⁴ The CSO regularly publishes available sex-disaggregated data in the series *Women and Men in Afghanistan*, most recently in 2015⁶⁵. In 2016, it also published the results of a survey on women and men in decision making that was supported by UN Women.⁶⁶

The National Risk and Vulnerability Assessment (NRVA) is another survey that collects sex-disaggregated data on a wide range of issues. The results of the most

⁶⁰ GRB Strategic Plan, p. 14/15.

⁶¹ WEE-NPP, p. 12.

⁶² WEE-NPP, p. 13.

⁶³ Islamic Republic of Afghanistan, Central Statistics Organization, 1392, p. 3.

⁶⁴ Equality for Peace and Democracy, 2015, p. 7.

⁶⁵ Islamic Republic of Afghanistan, Central Statistics Organization, 2015.

⁶⁶ Islamic Republic of Afghanistan, Central Statistics Organization, 2016.

recent NRVA 2011-2012 were published by the CSO with the support of the EU.⁶⁷ The report contains also qualitative data on constraints.

In addition to official statistics, some NGOs have published reports that contain more qualitative data, such as the Afghanistan Gender Equality Report Card published by the Equality for Peace and Development Provincial Women's Network (see above).⁶⁸

6.11 Existence of a national gender policy/action plan and its costing

Besides the general commitments to promote gender equality and women's empowerment and to protect women's rights at the international level through the ratification of treaties and conventions, such as the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), the Millennium (MDG) and subsequent Sustainable Development Goals (SDGs), and the United Nations (UN) Resolution 1325 on Women, Peace, and Security, and at the national level through objectives and indicators in the ANPDF and SMAF (see 5.1.), there are a number of specific policies, strategies and action plans aiming to strengthen women's empowerment.

The ***National Action Plan for the Women of Afghanistan (NAPWA) 2008-18*** is the most comprehensive of its kind and serves as the reference document for the Afghan government for implementing its commitments on gender equality and women's empowerment. In line with the Beijing Platform for Action (1995) it covers all major areas that are critical for the improvement of the situation of Afghan women such as security, legal protection and human rights, leadership and political participation, economy, work and poverty, health and education. The NAPWA was elaborated by a group of international experts. According to the MoWA it is an excellent and highly relevant document. Its major weakness, however, is that it lacks an implementation and monitoring plan and a resulting costing. In order to track which activities have been implemented by the different line ministries, the MoWA sends out reporting templates.

In June 2015, the Government of Afghanistan adopted its first ***National Action Plan on UNSCR 1325 – Women, Peace and Security (NAP 1325)***. The NAP 1325 aims to address the challenges women faced in the aftermath of war and conflict in Afghanistan and to implement the Women, Peace and Security (WPS) agenda laid down in UNSCR 1325 and six subsequent resolutions adopted by the Security Council, namely UNSCR 1820, UNSCR 1888, UNSCR 1889, UNSCR 1960, UNSCR 2106, and UNSCR 2122. The NAP 1325 was developed in a participatory and consultative process with the Ministry of Foreign Affairs taking the lead.

⁶⁷ Central Statistics Organization, 2014.

⁶⁸ Equality for Peace and Development, 2015.

The NAP that spans from 2015 to 2022 comprises four different pillars:

1. Participation (in decision-making on peace and security)
2. Protection (from sexual and gender-based violence)
3. Prevention (of sexual and gender-based violence)
4. Relief and recovery (for women affected by conflict and survivors of sexual and gender-based violence).

A costed implementation plan for the NAP 1325 was developed in early 2016.

In the second half of 2016, the ***Strategy and National Action Plan on the Elimination of Violence against Women 2016-2020*** was launched by the MoWA. It focuses on five priority areas:

- Prevention of violence against women and girls
- Strengthening coordination and accountability among service providers for provision of quality services
- Law and policy reform and implementation
- Capacity building
- Assessment, Monitoring and Evaluation

The Action Plan contains clear objectives, targeted indicators, timeframes and responsibilities. However, the action plan has not yet been costed which makes it difficult to track budgets allocated for the implementation of the action plan.

Most recently, the ***National Priority Programme on Women's Economic Empowerment*** (WEE-NPP) was finalized and launched. Its goal is to remove the constraints on women's active participation in the economy and to increase their skills and access to productive resources. Its focus is on four main components:

- Building capacity, educating, and training women on literacy, numeracy, small business management and demand-driven labour skills
- Ensuring inclusive access to finance
- Improving access to agricultural inputs, extension services, and markets
- Promoting access to creative economy markets ("Made by Afghan Women")

The implementation of the WEE-NPP will be coordinated by the Ministry of Labor, Social Affairs, Martyrs and Disabled. An implementation matrix is in the process of being drafted and costed.

6.12 Existence of a National Machinery with a strong mandate to advocate for gender equality

A strong national women's machinery has proved to be important in GRB implementation.

After the end of the Taliban regime, the Bonn agreement made for the establishment of the Ministry of Women's Affairs that has the mandate to act the lead ministry for the advancement of Afghan women.⁶⁹ The Ministry of Women's Affairs has 9 central departments and 34 provincial departments. It also supported the establishment of gender units in 22 line ministries.⁷⁰

Its activities are regulated by the Presidential Decree No. 26 of 24 May 2004 which states that the MoWA has the responsibility to implement political and social policies of the Government in order to secure and expand the legal rights of women. Since its creation, the MoWA is being largely supported by different donor and international organizations, e.g. UN Women, UNDP, GIZ etc. The MoWAs budget from national sources is part of the social protection sector and makes up only 1% of the sector's budget.⁷¹

The high-level management staff of the MoWA deplores the lack of gender equality experts and insufficient technical capacities to effectively fulfill the mandate of the Ministry to ensure mainstreaming of a gender equality perspective in Governments laws, policies and budgets. The key document of the MoWA, the NAPWA, for instance, was mainly prepared by international experts and not by national government officials.⁷²

6.13 A critical mass of women in relevant decision making committees/fora

As many other countries in the world, Afghanistan has set the 30% target that was defined by the United Nations Economic and Social Council as a minimum critical mass for women to be capable to change the status quo in a given context as a political objective to be achieved by 2020. The 30% representation of women in elected and appointed bodies at all levels of government by 2020 was one of the targets of the Afghanistan Millennium Development Goals (MDGs). Its attainment is also an important objective of NAPWA where it is said:

Considering that women's leadership is a necessary input to the promotion of women's advancement, we will fast track the attainment of thirty percent

⁶⁹ JICA, 2013, p. 10, World Bank, 2013, p. 25/26

⁷⁰ World Bank, 2013, p. 26.

⁷¹ Birtsch, 2015, p. 6.

⁷² Oral communication

*representation of women in the civil service, preferably within the next ten years. This will be done by adopting and implementing an affirmative action policy by the Civil Service Commission (CSC) within the framework of the Priority Reform and Restructuring (PRR) program of government. It will be implemented by the national appointments mechanism for senior level appointments to the government which is a high level benchmark of the Afghanistan Compact. The same will be done in other priority sectors like commerce, justice, finance, public administration, foreign relations, and agriculture.*⁷³

More recently and more ambitious, the ANDPF states that „Afghanistan must establish a civil service that is responsive to national development needs and promotes the **balanced participation of Afghan men and women**.”⁷⁴

In line with these political commitments, the Independent Administrative Reform and Civil Service Commission (IARCSC) has set a target of 30% women for the civil service.

However, despite all these political commitments, a recent study on Women and Men in Decision Making⁷⁵ found that only 11% of all women included in the survey (8.797 respondents) had a decision-making position either in Government or in the private/NGO sector.⁷⁶ The report concludes that Afghanistan will not achieve the aim of 30% representation of women decision-making positions by 2020.⁷⁷

Among all respondents interviewed for the survey, only a quarter were budget-holders in their respective organization and women were less likely to hold budgets with 17% of female respondents compared with 26% of male respondents.⁷⁸

With regard to decision making about budget allocations at the national level, data from 1390 about the representation of women in different ministries shows that the Ministry of Finance is among the six ministries with the lowest representation of women as officers.

⁷³ NAPWA, p.16.

⁷⁴ ANDPF, p. 15.

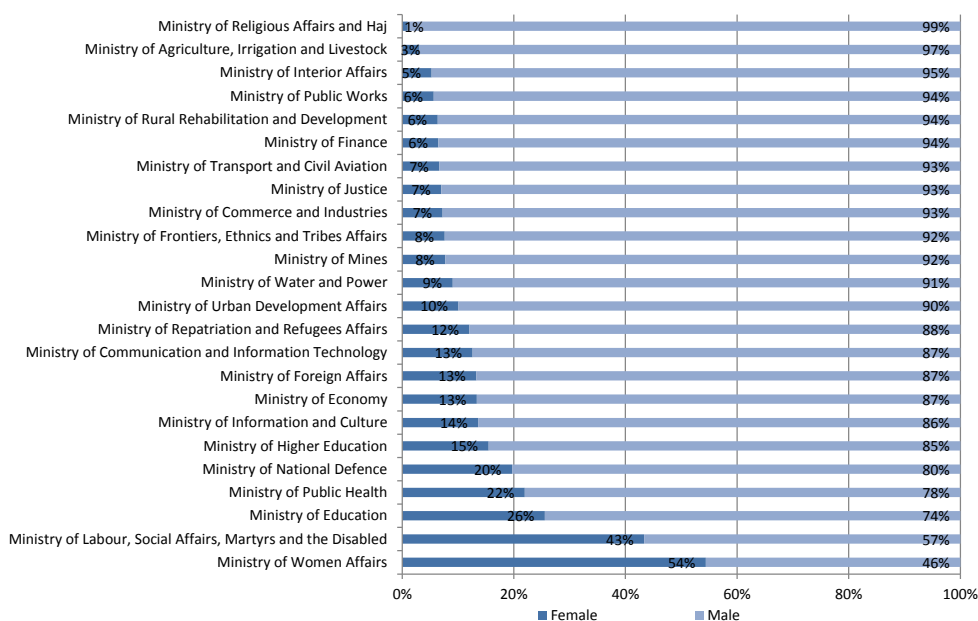
⁷⁵ Central Statistics Organization, 2016

⁷⁶ Central Statistics Organization, 2016, p. 16.

⁷⁷ Central Statistics Organization, 2016, p. 20.

⁷⁸ Central Statistics Organization, 2016, p. 17.

Graph 2 : Government Employees by Sex (Officials and Contractors)
(Source: CSO 1390)



5

It was not possible to collect data about the distribution of women and men in budget related decision making committees/fora during the mission. However, it was indicated that the gender units/departments in the line ministries do not always have access to important budget decision making fora which weakens their position and impact.

7 Assessment of the implementation model of GRB in Afghanistan

Based on the findings of the capacity assessment outlined above, one can identify major strengths and weaknesses in the model that has been followed so far to implement GRB in Afghanistan.

One of the major strengths is the MoF in general, and the Directorate General Budget in particular **taking the lead in the process**. However, another important Ministry that guides the line ministries in aligning their strategic planning with budget submissions, namely the **Ministry of Economics (MoEC)** though having been involved at the very beginning of GRB implementation **has been left out** over the last years.

The Ministry of Finance has taken **important steps to institutionalize GRB** at the level of its own ministry as well as at the level of line ministries. It has established a **gender budgeting unit** in the MoF, commissioned the production of **excellent training material** and a **handbook** for government officials, elaborated a **Strategic Plan on GRB** and included GRB in the **Call Circulars BC 1 and BC 2**.

However, some weaknesses persist in this process.

The gender budgeting unit has not yet achieved that all officials working in the Directorate General Budget and in other directorates of the MoF have a **common understanding of GRB**⁷⁹. Main documents such as the Strategic Plan on GRB and the handbook/manual are **not known**, and even less so used, by staff in the MoF, not to speak of staff in the line ministries.

The focus of the BC 1 and BC 2 forms is very strongly on the **number of female and male beneficiaries** but **less so on gender equality results** in the sense of a transformation of unequal power relations between women and men.

GRB is mentioned in the PFM Roadmap II, but only among the areas of **least priority** and not translated into concrete actions. **GRB is not mentioned in the current Public Finance Law**, however, the MoF has initiated the elaboration of a **GRB Policy** which will strengthen the political framework for GRB implementation.

To gain more momentum, **GRB would need to be more closely connected with other major PFM reforms**, such as programme-based budgeting, provincial budgeting, and reforms in procurement. Given that the budget is largely funded by external resources, it would also be advisable to include **aid management**.

Another strength in the Afghan context is the **existence of a number of policies and strategies with clearly defined objectives in terms of gender equality, women's empowerment and the protection of women's rights** such as the NAPWA, NAP 1325, ERAW Strategy and Action Plan, and most recently the NPP-WEE. However, only some of the implementation plans have been costed yet which is necessary to have benchmarks that would allow tracking of expenditures for a specific purpose.

A major weakness of the implementation model is the **lack of a system that would allow to track expenditures from a gender perspective**. In addition, GRB is not yet included in **annual reporting** (Annual Performance Reports and Budget Statements) and there is **no accountability system** in place.

This is even more important as a recent study concludes that "(s)o far, there is no solid evidence that the pilot ministries have increased the economic or social benefits for women as a result of GRB. It seems that the GRB reform has **not yet produced tangible results** in making sectoral and national budget planning more gender-responsive, although the UNDP GEP project report noted that the incorporation of GRB into the budget statement of the pilot ministries resulted in the GRB allocation

⁷⁹ Oral communication during the fact-finding mission in December 2016.

increasing slightly from 27% in 2011 to 29% in 2013. However, the project report does not provide a further explanation of these changes in percentages.”⁸⁰

The different **Strengths, Weaknesses, Opportunities and Threats (SWOT)** are summarized in the following table:

⁸⁰ Birtsch, 2016, p. 15.

SWOT Analysis of the GRB implementation model in Afghanistan

Strengths	Weaknesses
<ul style="list-style-type: none"> • Political commitment at high level (First Lady, high level management of MoF) • Establishment of a Gender Budget Unit in the MoF • Motivated staff • A good number of staff that has already been trained in GRB • Existence of a GRB Strategic Plan • Inclusion of GRB in main circulars (BC 1 and BC 2) • Existence of very good handbooks and training material • Establishment of Steering Committee and Technical Working Committee on GRB • Development of GRB Policy 	<ul style="list-style-type: none"> • Results in terms of a reallocation of budgets and the reduction of gender gaps due to GRB implementation have not yet been documented • No coherent understanding what GRB means at the level of MoF • No linkage to Provincial Budgeting • Insufficient availability of sex-disaggregated data • No tracking and reporting mechanism in place • No accountability mechanism in place • Weak implementation of major policies/strategies/action plans, e.g. NAP 1325 • Insufficient understanding and capacities at the level of line ministries • No systematic reporting mechanism is in place • Aid management is not linked • Existing policies/strategies/action plans and tools are not largely known neither at the level of MoF nor at the level of line ministries • GRB is not part of the PFM Law

Opportunities	Threats
<ul style="list-style-type: none"> • Comprehensive, ongoing PFM reforms (programme-based budgeting, provincial budgeting) • Ongoing reforms in data collection and analysis at the level of the CSO • Public procurement reforms • Move towards performance contracts between MoF and line ministries/provinces • Interest by the international community (e.g. EU Workshop) which makes continuing support very likely • Topic has been taken up by IFIs at the international level • Citizens Charter provides opportunities to increase women's participation and benefits 	<ul style="list-style-type: none"> • Low, and potentially declining fiscal space • Separation of GRB from main PFM reforms • Political resistance • Growing insecurity and destruction of achievements (destroying girls schools etc.)

8 Recommendations and steps forward

8.1 General recommendations

Some of the more general recommendations for future activities are as follows:

- In future, a stronger focus of GRB activities should lay on gender-equality results in contrast to the focus on mere counting of female and male beneficiaires/employees.
- Some key actors, such as the Ministry of Economics (MoEC), the IDLG (Local Government) and aid management units should be involved in future GRB activities (including, but not limited to capacity building).
- Sensitization and awareness raising events targeted at policy makers/top management of line ministries need to take place to get committment at the highest level.
- Existing gender policies/action plans and the achievement of the gender-related goals and targets of the SDGs should be costed. Line ministries' budgets would then need to be better aligned with existing gender policies and committments at both the national and international level. A precondition is the better dissemination of existing policies and strategies at the level of line ministries.
- A tracking mechanism based on a classification system should be established that should also cover aid provided by the international community. A separate paper with an overview of existing classification systems has been shared. The Nepali systems to be very interesting and should be further explored.
- A reporting system need to be established. It is recommended not to follow the Moroccan example (production of a separate gender report) as it creates too much additional workload, but to include GRB as a topic in existing reports, such as the Annual Performance Reports and/or the Budget Statement.
- An accountability system should be established. The move towards performance contracts is a good opportunity to include gender-sensitive performance indicators.
- The legal and policy framework for the institutionalization of GRB should be improved, by the approval of the GRB policy in the short term, and a reform of the PFM law and an inclusion of GRB related articles in the medium- to long term.
- More needs to be done to improve the availability of gender statistics in order to be able to develop performance indicators that are suitable to measure gender equality results and reflect women's and men's needs and priorities.

Data collection forms should be reviewed and wherever possible changed in order to collect sex-disaggregated data in a systematic manner.

- GRB should be more closely linked with major PFM reforms (programme-based budgeting, provincial budgeting, reforms in public procurement) in order to avoid parallel processes.
- A GRB section (similar to the one of the MoF in Morocco) should be established on the website of the Directorate General Budget. All existing material, such as the GRB Strategic Plan, the manual and handbook, the future GRB Policy, factsheet etc. should be uploaded to the website.
- The MoF should become member of the international and/or regional Community of Practice on GRB⁸¹ in order to be able to exchange experiences with GRB implementation and results at the level of the Ministers of Finance.
- The representation of women in decision making about budget priorities at national and local level should be increased.
- The intersectoral coordination with regard to GRB implementation should be improved (through the establishment and management of a steering committee and technical working group on GRB).
- GRB related studies should be commissioned in key areas to provide more evidence through research in order to make informed decisions.
- The Ministry of Women's Affairs and gender units/departments in line ministries need to be strengthen further.

8.2 Recommendations related to further capacity building activities

With regard to further capacity building that will be crucial for effective GRB implementation, the following activities are recommended:

- Capacity building on GRB should start with the staff of the MoF, especially the Directorate General Budget, the Provincial Budget Department, and the Aid Management Department. Given that 69% of the national budget is funded by the international community, relevant aid management units and committees should be included in capacity building activities. Trainings should aim at the creation of a general understanding what GRB means, the introduction of other countries' experiences, especially with regard to tracking, reporting and accountability mechanism, and available tools. This knowledge is important as it will be the staff from the Directorate General Budget who need to decide about systems and mechanisms to be put in place (tracking, reporting, accountability).
- Sector managers in the Budget Department General should receive a more operational GRB training. They will need to have the knowledge and skills to

⁸¹ For more information see:

<http://www.worldbank.org/content/dam/Worldbank/document/Gender/Summary%20of%20Inaugural%20Gender%20Equality%20Community%20of%20Practice%20for%20Finance%20Ministers.pdf>

be able to guide the line ministries in drafting gender-responsive budget programs.

- Capacity building should also involve staff from the MoEc, as the MoEc supports line ministries “in guiding their strategic planning process and in ensuring integration of the National Priority Programs into their planning and monitoring work”⁸² both of which is crucial in GRB work.
- At the level of the pilot line ministries, planners, budget officers, gender experts, statisticians and M+E experts are central for the implementation of GRB. Besides a general introduction of GRB, trainings for this target group need to be very practical and sector-specific. The main focus should be how to integrate a gender perspective into strategic and operational planning based on a situation analysis in the sector, align budget programmes with major gender policies, and define gender-sensitive objectives, outputs, activities and performance indicators.
- Given the large number of persons that would need to be covered by trainings in future, first in the six pilot ministries, later in additional line ministries and at local level, it is recommended to build up a pool of trainers on GRB through one or several ToTs. In the medium-term, a roster of national GRB consultants should be established.
- Experience with trainings on GRB in many countries has shown that even the best training can only convey basic knowledge and skills. The biggest challenge starts when planners and budget officers are back to their offices and have to apply the learnt knowledge and tools practically. Very often questions arise at this stage. Therefore, it is recommended to establish a continuous backstopping/coaching system that ensure that a knowledgeable resource person can be addressed through the whole budget cycle, and especially in phases of the drafting of a new NPP, and the preparation of BC 1 and BC 2 forms. The establishment of a Center of Excellence consisting of sector managers and headed by the Budget Reform Unit Manager could be one means to establish a backstopping mechanism to line ministries.
- Another possibility could be the establishment of an internet platform for knowledge sharing or a regular e-newsletter.
- In addition to the organization of a range of trainings it is recommended to more vastly distribute the already existing handbook and manual on GRB (which may need to be slightly updated) and the upcoming handbook on defining gender-sensitive objectives and indicators.
- It is also recommended to organize regular meetings (on an annual basis) with all participants of trainings to allow for peer group learning and the exchange of best practices and challenges.
- A training module on GRB should be developed for the Public Service Institute and efforts should be made to get this module included in the regular curricula for public servants.

⁸² Government of the Islamic Republic of Afghanistan, Ministry of Finance and Ministry of Economy, 2014, p. iii.

- It should also be explored if a GRB module can be included in the curricula for students of the Afghanistan's first master's programme on gender and women's studies, which was established at Kabul University in November. In the medium- to long run, some of the graduates may serve as very good resource persons and eventually also as trainers on GRB.
- Capacity building outside Government institutions should target NGOs/research institutes that work in the area of public finance and the following commissions in Parliament: Commission on Central Audit, General Accounts and Oversight for Law Implementation, Commission on Human Rights, Civil Society and Women Affairs, Commission on Financial, Budget and Banks Affairs.

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Annex 1: Persons/institutions met during the fact-finding mission

05.12.2016	15.00	Mr. Haroon Amiri, National GRB advisor, MoF Mr. Naveed Ahmad Niaz, Budget Reform Unit Manager, MoF Mr. Zia-Ur-Rahman Haleemi, Director General Budget, MoF
06.12.2016	10.00	Ms Nabila Musleh, Deputy Minister Administration and Finance, MoWA
	14.00	Ms Spozhmai Wardak, Deputy Minister Technical and Policy, MoWA
10.12.2016	13.00	Ministry of Labour, Social Affairs, Martyrs, and the Disabled
	15.00	Ministry of Agriculture, Irrigation, and Livestock
11.12.2016	11.00	UNDP
12.12.2016	12.30	Ministry of Education, Ministry of Public Health, Ministry of Higher Education, Ministry of Rural Rehabilitation and Development

Annex 2: Relevant stakeholders to be involved in GRB capacity building activities

Ministry of Finance		Necessary knowledge and skills
Director General Budget	Political commitment	General understanding of the approaches and advantages of GRB
Budget Reform Unit	Technical expertise	General knowledge on gender
Sector Managers	Technical expertise	Profound knowledge on gender issues in the sector they are responsible for
Gender Unit	Technical expertise	Profound knowledge of gender issues in Afghanistan Good understanding of the planning and budgeting process
M & E Unit	Technical expertise	Gender-sensitive indicators Gender-equality results
Ministry of Women's Affairs		Necessary knowledge and skills
Deputy Ministers	Political commitment	General understanding of the approaches and advantages of GRB
Programme managers	Technical expertise	Profound knowledge on gender issues in Afghanistan in general and in the sector they are responsible for
Sector Ministries		Necessary knowledge and skills

Head Planning and Budgeting Departments	Political commitment	General understanding of the approaches and advantages of GRB
Planning officers	Technical expertise	Profound knowledge on gender issues in the sector they are responsible for
Budget officers	Technical expertise	Profound knowledge on gender issues in the sector they are responsible for
Gender units	Technical expertise	Profound knowledge of gender issues in Afghanistan Good understanding of the planning and budgeting process
M & E experts	Technical expertise	Gender-sensitive indicators Gender-equality results



Gender Responsive Budgeting in Afghanistan

Self-assessment questionnaire

The Government of Afghanistan is committed to institutionalize Gender Responsive Budgeting (GRB) in order to ensure that both Afghan women and men benefit from public expenditures equitably.

Already in the mid-2000s, the Ministry of Finance and some sector ministries established Gender Budgeting Units. More recently, GRB has become part of the Budget Circular 1 (BC 1) and the Budget Call Circular 2 (BC 2), and GRB guidelines are attached to the BC 2 instruction by the Ministry of Finance. In 2015, the Ministry of Finance launched a national strategy on GRB.

UN Women Afghanistan Country Office is committed to support the Government of the Islamic Republic of Afghanistan (GoIRA) to further implement GRB activities and therefore signed a Memorandum of Understanding with the Ministry of Finance. For this purpose, UN Women has contracted two GRB specialists, namely Mr. Haroon Amiri and Ms. Katrin Schneider.

One of the first activities to be conducted is a capacity needs assessment that looks at both the institutional and the individual level and will serve as the basis for a GRB capacity building program. The capacity needs assessment covers staff from the Ministry of Finance, Ministry of Women's Affairs, Ministry of Education, Ministry of Higher Education, Ministry of Public Health, Ministry of Rural Rehabilitation and Development, Ministry of Agriculture, and the Ministry of Labor, Social Affairs, Martyrs and Disabled. In meetings with the Directors of Planning and Finance from these pilot ministries it was agreed to use individual self-assessment questionnaires as one means to collect data.

As you are among the key actors to be involved in GRB implementation activities we would like to ask you to take a few minutes to reply to the following questions. We would like to emphasize that the objective of the questionnaire is by no means to assess your professional performance but to identify capacity gaps related to Gender Responsive Budgeting. The filled self-assessment questionnaires will be treated strictly confidential and will not be shared with your colleagues and supervisors. Results will be presented in form of an overall analysis that will help UN Women to identify suitable capacity building activities, including but not limited to trainings.

Please fill in the following questionnaire and send it back to Mr. Haroon Amiri, national GRB expert based in the MoF (harron.amiri@budgetmof.gov.af) and Ms. Katrin Schneider,

international GRB expert for UN Women (katrin.schneider@unwomen.org) by **February 20th, 2017** latest.

Many thanks in advance for your effort that is highly appreciated!

I. At the beginning we would like to ask you to provide us some background information about yourself and your understanding of gender issues.

Your name:

Name of your ministry: _____

Your position in the ministry:

Sex: Female ☐ Male ☐

Age:

1. What is your professional background?

2. What are your main tasks in your ministry?

3. How would you define the term *gender*?

4. What do you think are the most important gender inequalities in Afghanistan?

5. Have you already participated in a Gender Training?

Yes ☐ No ☐

If yes, how long was the training and what were main topics?

Duration: _____

Topics:

6. What do you understand by the term *gender mainstreaming*?

7. What do you understand by the term *gender analysis*?

8. What do you understand by the term *Gender Responsive Budgeting*?

7. Have you already participated in a Gender Responsive Budgeting Training?

Yes ☐ No ☐

If yes, how long was the training and what were main topics?

Duration: _____

Topics:

8. Are you familiar with Gender Responsive Budgeting tools?

Yes ☐ No ☐

If yes, which of the GRB tools are you familiar with?

9. How familiar are you with the following policy documents to protect women's human rights:

	<i>Not at all</i>	<i>To some extent</i>	<i>Very well</i>
National Action Plan for the Women of Afghanistan (NAPWA) 2008 - 2018			
National Action Plan for implementation of UN Security Council 1325 (NAP 1325)			
Eliminating Violence Against Women (EVAW) Law			
Eliminating Violence Against Women (EVAW) Strategy			
Women's Economic Empowerment National Priority Programme			

10. How familiar are you with the planning and budgeting process in Afghanistan:

	<i>Not at all</i>	<i>To some extent</i>	<i>Very well</i>
Planning process			
Budgeting process			
Budget calendar			
Ongoing public financial management (PFM) reforms			
Main budget documents			
BC 1 and BC 2 formats			
Budget approval process			

II. In the following we would like to ask you to assess your own capacities related to specific aspects that are relevant for the implementation of Gender Responsive Budgeting using a scale from 1 to 5.

5 means that you are outstanding in this specific area, 1 means that your capacities in this area are poor and would need improvement.

Please give yourself the score that best describes your current level of skills, knowledge and ability.

- 5 Outstanding in this area
- 4 Significant strength
- 3 About average
- 2 Area of weakness that needs improvement
- 1 Poor, considerable need for improvement

a) Ability to compile relevant sex-disaggregated statistics and time use data

5 ☐ 4 ☐ 3 ☐ 2 ☐ 1 ☐

b) Ability to interpret sex-disaggregated data and identify gender gaps

5 ☐ 4 ☐ 3 ☐ 2 ☐ 1 ☐

c) Ability to analyse causes of gender gaps/conduct a gender analysis

5 ☐ 4 ☐ 3 ☐ 2 ☐ 1 ☐

d) Ability to design projects/programmes that reduce gender gaps

5 ☐ 4 ☐ 3 ☐ 2 ☐ 1 ☐

e) Ability to align projects/programmes of your sector with the priorities of the *NAPWA 2008 - 2018, NAP 1325, ERAW Law, ERAW Strategy and the Women's Economic Empowerment National Priority Program*.

5 ☐ 4 ☐ 3 ☐ 2 ☐ 1 ☐

f) Ability to carry out a gender impact assessment in order to avoid any negative impact of a project/programmes on women or men or to define necessary mitigation strategies

5 ☐ 4 ☐ 3 ☐ 2 ☐ 1 ☐

g) Ability to define gender sensitive indicators and targets

5 ☐ 4 ☐ 3 ☐ 2 ☐ 1 ☐

h) Ability to ensure that projects that are of high priority for women are not left out (rhetoric and negotiation skills)

5 ☐ 4 ☐ 3 ☐ 2 ☐ 1 ☐

