



Implementing policy commitments to gender equality and women's rights: the theory of change of gender responsive budgeting¹

Introduction:

Gender responsive budgeting (GRB) is an approach that seeks to facilitate coherence between government planning/budgeting and gender equality goals through ensuring that government plans include programmes that address gender gaps and that government budgets include the financial resources necessary to implement such programmes. A basic premise informing the concept and practice of GRB is that the budget reflects the values and priorities of a government as demonstrated in the financial investments to implement commitments to various social and economic goals. Accordingly, national commitments to gender equality and women's rights need to be reflected in those budgets.

Since 2001, UNIFEM has supported Gender-Responsive Budgeting (GRB) initiatives in over 35 countries and has positioned itself as a lead advocate and facilitator of GRB at country level. UNIFEM's first global programme on GRB was launched in 2001 and provided technical and financial support to gender budget initiatives in Latin America, Africa, and Asia/Pacific and Arab States. This programme inspired numerous GRB initiatives which extended beyond the scope of the original programme and deepened the work by focusing on mainstreaming gender in public finance management systems, supporting application of GRB at sector and local levels, applying GRB principles to overseas development assistance (ODA), and building partnerships for capacity development and upscaling use of GRB in the UN system and beyond.

In 2009, UNIFEM's GRB programming consisted of a portfolio of cross regional, regional and country level programmes that spanned the following countries:

- 8 countries in Latin America (Bolivia, Peru, Ecuador, Argentina, Brazil, Honduras, Uruguay, Venezuela)
- 4 countries in Central and Eastern Europe (Bosnia and Herzegovina, Serbia, Albania, Macedonia)
- 3 countries in the Commonwealth of Independent States (Kyrgyzstan, Kazakhstan, Moldova)
- 7 countries in Asia (Afghanistan, Pakistan, Philippines, Timor Leste, Indonesia, India, Nepal)
- 4 countries in Arab States (Egypt, Morocco, Tunisia, Occupied Palestinian Territories)
- 11 countries in Africa (Mozambique, Senegal, Tanzania, Sierra Leone, Rwanda, Cameroon, Zambia, Mali, Níger, Kenya, Ethiopia)

An external corporate evaluation of UNIFEM's work on GRB was completed in December 2009. The evaluation pointed out that the experiences supported by UNIFEM's programmes included

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a wide range of interventions engaging with a multiplicity of entry points and stakeholders and applying a variety of tools and approaches. While this diversity have added to the richness of learning and facilitated the emergence of good practices, the evaluation pointed to the fact that this diversity may have led to diverse interpretations of the definition and purpose of GRB amongst those involved in implementing GRB initiatives.

This note seeks to contribute to building clarity on UNIFEM's theory of changeⁱ of GRB work and identifying the implications for this theory of change in relation to programme design, implementation and results monitoring. This theory of change outlines the logic behind the GRB work as an approach for addressing gaps in implementation of gender equality commitments on the part of national governments.

This note explains how GRB as an approach can facilitate implementation of commitments to gender equality and outlines the needed areas for intervention in order to achieve the aspired results building on UNIFEM's experiences in this area. The theory of change articulates the standards for measuring progress using rights based standards as defined in the Convention of Elimination of Discrimination against women (CEDAW). The broad theory of change for GRB is summarized in a generic sense. However, the theory of change can be further refined in the context of programmatic interventions so that it is tailored to specific entry points at country level with a more targeted scope. The theory of change described in this note relates particularly to the expenditure side of the budget whether generated from domestic resources or from ODA. It does not include interventions of GRB work pertaining to taxation and fiscal policies.

The key challenge behind policy commitments to gender equality:

Governments around the world have made commitments to the advancement of gender equality and realization of women's rights. These commitments are expressed through the ratification of the CEDAW, in constitutions, in legislation, in national policy documents including gender equality plans and national development strategies. Implementing those commitments requires governments to take a series of actions including formulating ***policies*** that remove gender-based discrimination and guarantee women's rights and providing the ***necessary services*** for the realization of these commitments. Such actions require ***financial resources, institutional mechanisms*** and ***accountability frameworks*** that should be integrated in national plans and budgets in order to enable implementation.

In practice, it is often found that actions towards implementation of gender equality commitments and the required resources to implement them are absent from government plans and budgets. Until recently, concluding comments from the CEDAW committee on persisting gender gaps have not been systematically followed up by concrete government actions or financial investment. Similarly, laws related to violence against women, gender equality, social protection, primary healthcare are rarely matched with necessary funds to implement them. National Action Plans for Gender Equality rarely include implementation targets that are incorporated within National Development Strategies and the financing and implementation arrangements.

A snapshot on progress towards gender equality:

The 2010 MDGs reviews have point to insufficient progress on gender equality targets (MDG3 reduction of maternal mortality (MDG5) and addressing the issues of equity in efforts to achieve the rest of the MDG targets. "Around 64% of the MDG targets for service-related goals (2, 3, 6 and 7) are 'off track'. Analysis of this underperformance from a gender lens points to women's lack of resources and freedom to access services, women's dual roles as income earners and

care-givers and women's lack of voice to influence policy making on service delivery and broader development and aid policies"ⁱⁱⁱ.

Whose accountability?

Accountability for implementation of commitments to gender equality and women's rights and securing the financial resources needed for this purpose lies mainly within governments party to gender equality commitments (national governments and donors). While public financial resources are generally limited, this accountability requires that public funds (generated through domestic resources, economic activity, ODA, and borrowing) are effectively used to remove inequities and achieve development goals. Other sources of financing (e.g. private sector supported vertical funds and international financial organizations) also play a key role in influencing women's capabilities, however, the primary accountability remains within the realm of government.

In a number of countries, ODA represents about 30-50% of the national budget thus reflecting a significant weight of ODA. Donors may also play a significant role in relation to national development priorities and economic and social policies through their technical assistance, trade policies, and political relations. In addition to the ODA commitments made at the Millennium Summit and the policy forums on Financing for Development (Monterrey 2002 and Doha 2007), donor countries are obligated through their international and domestic commitments to gender equality to ensure compliance of their ODA and economic policies with those commitments. Therefore, accountability towards ensuring adequacy and quality of development financing lies in national and donor governments alike.

With the reform of aid management reflected in the Paris Declaration principles, national planning and budgeting instruments are increasingly used as the main mechanisms for managing ODA. Priorities of national development strategies are intended to be the basis for donor country strategies and their funding priorities. The use of direct budget support, SWAps, basket funds and joint monitoring mechanisms, have placed more emphasis on complementary and mutual accountability of governments and donors towards effective and equitable results.

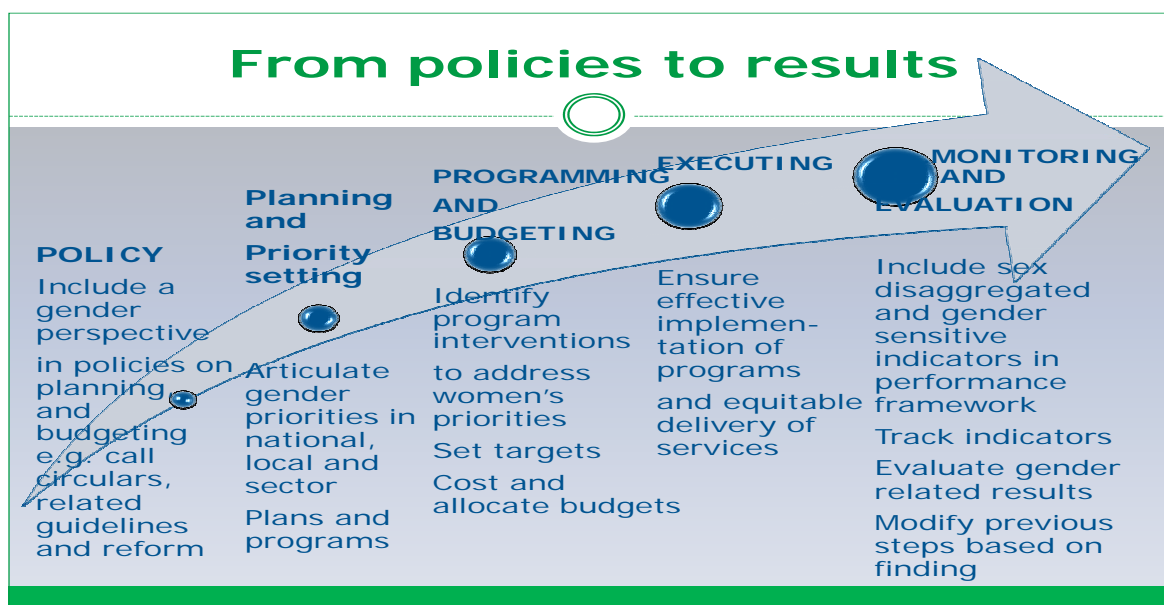
Principles of partnership and mutual accountability between donor and partner countries require that donor and government actions equally provide a conducive environment for the successful application of GRB approaches supported by UNIFEM and others. For example, GRB will not be successfully mainstreamed in the PFM system, if technical assistance provided by donors on results-based budgeting does not include equity as a key element of the aspired results. Similarly, if performance assessment indicators agreed jointly between the national government and donors do not emphasize performance regarding gender equality outcomes, it is unlikely that the national government will allocate budgets for programmes that equitably benefit women and address gender inequality. In light of this, gender equality advocates should pay close attention to aid policies, aid coordination mechanisms and donor practices in their strive to ensure a gender perspective in national planning and budgeting systems.

How can GRB facilitate better implementation of gender equality commitments?

The main purpose of GRB interventions is improving the allocation of resources towards women's priorities. Within this aim, GRB interventions also serve other purposes including strengthening linkages between economic and social policy outcomes; tracking public expenditure for gender equality and development commitments; supporting gender mainstreaming in macroeconomics; and strengthening civil society participation in economic policy-makingⁱⁱⁱ. Within this vision, GRB programmes support the application of a range of tools

for identifying needs, setting priorities, planning, programming, budgeting and M&E. GRB uses a simple policy analysis approach that involves examining the links between policies, budget inputs, and development outcomes at the various stages of development interventions. As such, GRB efforts intervene in a number of policies and instruments that relate to national, sector and local planning and budgeting processes such as national planning and aid coordination processes, performance assessment and monitoring processes, and policy making relating to public sector reform, decentralization, and broader economic policy affecting public investment and service delivery.

The illustration below outlines the various stages of public policy and provides examples of the interventions made through UNIFEM's programming. This is usually presented in a circular cycle form that describes the interdependence between each of the stages and the recurrent aspect of the planning cycle. However, the intention here is to demonstrate that while these are interdependent steps of a holistic process, opportunities to influence this cycle exist at any particular point in the process. Each of the policy stages outlined in the illustration is led by different actors and influencing them requires different strategies and tools. For example, the key drivers defining government planning and budgeting policies are the Ministries of Finance and Planning. The key actors for priority-setting are line ministries and cross sectoral coordinating agencies (e.g. National Women's Machineries, National AIDS Councils, Environment Commissions, etc.). The programming, budgeting and execution are carried out by the respective sectoral and local agencies under the auspices of the Ministry of Finance or the Local Government authority. Finally, the monitoring and evaluation functions are carried out within government (PRSP monitoring units, joint monitoring mechanisms, ministries' internal monitoring mechanisms etc.) as well as outside government (civil society, Parliament). If the GRB programme is seeking to ensure increased government action to penalize perpetrators of VAW, then the interventions need to happen within the relevant ministries in charge of dealing with victims of violence. If there are structural constraints obstructing such actions, then the intervention needs to target the ministries in charge of regulating the budgeting process i.e. Ministries of Finance or Planning.



The types of changes that GRB efforts seek to introduce in order to influence the planning and budgeting cycle include:

- Changes in policies and regulatory frameworks for planning and budgeting as outlined by Ministries of Finance and Planning to enable gender responsive planning and budgeting and facilitate more equitable delivery of services at the sector and local levels. The Ministries of Finance and Planning have the mandate in setting the public finance management systems, defining budget ceilings, ensuring sound economic frameworks, and identifying processes for operationalizing government functions. Budget reform processes, and national development strategies, decentralization processes are often led by these ministries. The policy documents that define those systems need to facilitate gender responsive budgeting.
- Changes in national capacity to apply GRB at sector and local levels to address gender inequality and contribute to the realization of women's rights at the institutional and individual levels (skills, mandates, authorities and resources). This investment has targeted a range of stakeholders inside and outside governments to include ministries of finance and planning, sectoral ministries, local government, parliaments, women's organizations, civil society groups, academia, etc.
- Changes in sector plans and budgets reflected by increased and improved programmes benefiting women building on analysis to identify gender needs and response; targeting, programming, execution and delivery).
- Changes in results monitoring frameworks and systems. (inside and outside government) including indicators and citizen monitoring and budget analysis.

As mentioned above, GRB approaches should also be applied to donor policies and aid coordination instruments and processes to ensure that aid is also gender responsive and ultimately contributes to financing for gender equality. A key avenue to ensure gender responsive aid is engaging with joint aid coordination mechanisms and instruments that are set up as part of the aid management structures. These instruments include joint assistance strategies, donor/government MOUs, joint reviews and evaluations, jointly agreed performance assessment frameworks and the related dialogue mechanisms where gender equity as a principle should be systematically integrated. Another avenue to ensure gender responsive aid is through strengthened accountability of individual donors towards gender equality concerns in their respective aid management practices and instruments such as the donor country strategy papers, monitoring indicators, and financing decisions.^{iv}

What standards define whether a budget is responsive to gender equality demands?

The standards of quality and scale of gender responsive budgeting are not always clearly defined. Discussion of financing raises a number of questions: for example, in a world of competing priorities, what can be considered as adequate financing towards gender equality? Is it a percentage of the total budget? What types of activities or programmes need to be financed in order to effectively contribute to women's rights and empowerment?

In some instances, there may be a misconception that GRB is only concerned with financing for women-specific projects and therefore financing for water delivery or childcare services or infrastructure falls outside the scope of GRB. In other cases, there may be an assumption that any government expenditure towards women can address gender inequality even if no

investment is made in interventions that contribute to women's empowerment and address structural causes of gender inequality. Similarly, it is often suggested that when a government agency or a donor allocates a small portion of its funds towards women then this agency is carrying out its budgeting in a gender responsive way regardless of the fact that this allocation is disproportionate with the existing needs and gender gaps.

UNIFEM finds it useful to apply CEDAW principles as the basis for unpacking what is meant by financing for gender equality and assessing when government and donor financing can be considered gender responsive. These principles are^v:

- **Contribution to substantive equality:** this principle entails that financing for government actions should be aimed at implementing policy commitments to gender equality and women's rights including priorities outlined in national action plans for the advancement of women and programmes and includes financing for actions providing temporary measures for realizing women's rights
- **Non-discrimination:** this principle entails that mainstream financing for development of donors and governments (including pro poor spending, economic development investments) should be geared towards removing barriers to women's access to services and resources and ensures equitable benefit to women.
- **Effective:** this principle entails that financing for gender equality should be adequate and commensurate with needs to ensure public expenditure achieves the aspired outcomes of gender equality.
- **Coherent and transformative:** this principle entails that financing for gender equality should include financing aimed at creating an enabling environment for the realization of women's rights and gender equality including the support to women's organizations, gender responsive governance systems and gender architecture within government. This includes budgets for strengthening gender related capacity within government in planning, execution, budgeting, delivery, and monitoring through financing governmental institutional mechanisms such as national women's machineries, gender units in ministries, (as well as gender units in donor agencies) and securing funding for women's organizations.

Based on these principles GRB should not be understood as having a separate budget for women-specific projects. Financing for water delivery, or childcare services or infrastructure contributes to achieving substantive gender equality. Likewise, women who face greater barriers and discrimination (due to their ethnicity, income levels or other factors) should be considered a priority in government spending. Failure to intentionally address the needs of excluded women in government programmes means deepening the discrimination they face. Finally, GRB is not about token investment in women's priorities. Instead, determining whether investments in gender equality are adequate should be based on whether such investments respond to existing demand and contribute to addressing gender inequalities.

GRB theory of change:

The theory of change for GRB in its broad terms can be summarized as follows:

To achieve the goal of implementation of gender equality commitments by governments, we need to ensure that sector and local plans, programmes and budgets increasingly reflect intentional efforts to address gender gaps. The achievement of this goal can be made possible if:

- *the political will to support implementation of commitments towards gender equality in national development priorities, economic policies, legislation and governance structures is present amongst national government, civil society and donors*
- *the planning and budget systems provide an enabling environment for gender responsive actions (through policy decisions on finance and planning, documents, guidelines, and operational mechanisms including Public Finance Monitoring Systems) and the overarching macroeconomic frameworks that influence national planning and budgeting such as Aid, trade, fiscal policies are coherent with gender equality obligations*
- *there is adequate capacity of the various actors to plan, budget, deliver and monitor performance in relation to gender equality outcome*
- *adequate funds are allocated to implement gender equality commitments as evidenced by increased benefit to women from public services and resources*
- *accountability and monitoring mechanisms for tracking performance in addressing gender equality demands are effective and used in the design and execution of policies , plans and budget*

Programming assumptions and strategies:

This theory of change entails that UNIFEM's GRB programmes are based on the following assumptions:

- That the programmes are aimed at influencing annual and mid-term plans and budgets and related policy instruments and processes to strengthen their alignment with national commitments to gender equality.
- That the programmes are based on an in-depth understanding of sector specific gender analysis to determine service related gaps with focus on particular groups of exclusion.
- That the key strategies for GRB are:
 - Generating evidence on financing gaps and requirements through gender budget analysis tools;
 - Capacity development of public sector actors on GRB
 - Capacity development of civil society on budget advocacy and analysis;
 - Facilitating dialogue between policy makers and gender equality advocates on women's priorities
 - Supporting policy advocacy in relation to GRB and gender responsive economic policy

Interventions for gender responsive planning and budgeting at sector and local levels would require a two tiered approach of gender mainstreaming in overall sector plans and programmes, and supporting interventions that respond to women specific priorities. This approach would be pursued through the following measures:

- Introduce modifications to existing programmes and budgets (at sector and local level) to improve their responsiveness to identified gender gaps and needs. These types of

interventions impact key programmes that often constitute the bulk of development spending (e.g. poverty reduction programmes, employment schemes, *stimulus packages*, as well as vertical funds for post conflict reconstruction funds, CAPs, HIV/AIDS, etc.)

- Introduce specific programmes that have positive impact on gender equality (programmes for girl school retention, child creches, ERAW, legal assistance, programmes supporting women's property rights)
- Attend to the complementary multi sectoral dimensions of addressing gender priorities (e.g. girl education and school feeding programmes, or water, transportation or VAW in health programmes, police, and legal systems)
- Design programmes directed to particular excluded groups to address their specific needs
- Ensure that performance monitoring systems and frameworks incorporate indicators and standards that track progress in addressing the gaps identified in the analysis
- Ensure funding for women's organizations, and strengthened gender institutional mechanisms in government.

Measures of success:

According to the theory of change, GRB programmes need to monitor progress in relation to the areas of change identified above. The programmes can identify specific indicators for monitoring this progress in the medium and long term as follows:

- Indicators to monitor contribution to the creation of an enabling environment for GRB
- Indicators to monitor qualitative changes in annual sector plans where gender priorities are explicitly articulated and concrete actions to address them are specified
- Indicators to monitor gender responsiveness of annual allocations and expenditures in government programmes and improved benefit incidence amongst women
- Indicators to monitor change in capacity of relevant actors inside and outside government to ensure gender responsive planning and budgeting
- Indicators to monitor effectiveness of monitoring and performance mechanisms of government programmes from a gender perspective including through the use of gender budget analysis tools, citizen monitoring mechanisms and oversight of parliaments
- Indicators to monitor impact of government planning and budgeting on addressing gender gaps and realizing women's rights in identified areas (e.g. drop in maternal mortality rates, increase of girls schools retention, drop in incidence rates of VAW)

Conclusion:

The budgeting process is a critical component of government. It is where domestic and external political, economic and social realities and interests meet. It is also a process that has great implications for future performance of government and determines the outcomes of its actions. Over recent years, it has become apparent that a crisis of international financial markets impacts the demand for and supply of government budgets in almost every country of the world. The food and energy crises further demonstrated that the broader environment governing macroeconomic policies, trade agendas and aid may not be providing enabling conditions for the achievement of development goals and economic growth.. Within this context, GRB work has great potential to contribute to an alternative vision of doing business where gender equality is considered a core component of mainstream public efficiency and effectiveness standards. The evidence emerging from gender-responsive budgeting analyses and efforts further demonstrates that investing in women's empowerment and agency helps to achieve overall development objectives.

The methodologies comprising gender-budget work have been adapted to specific situations, needs, interests and capabilities. To develop GRB programmes at country level, it is important to understand the broader policy context within which public sector planning and budgeting, gender policy and civil society concerns are situated. Based on the existing opportunities and entry points, it is critical that all stakeholders are able to articulate the theory of change for the particular intervention they are involved in at the country level. The following questions may be useful in guiding this process to develop a common vision for UNIFEM country level programmes.

1. What is the specific problem that the programme is seeking to address?
2. What are the key changes that are needed for the programme to address the identified problem? (the various elements of the programme)
3. What strategies and approaches will be used to implement the programme?
4. Who will be responsible for implementing the various aspects of the programme?
5. What are the results that the programme will achieve in the medium and long term?

End notes:

ⁱ The theory of change should articulate the overall goal and outline the various elements that are required to reach this goal. It should include an explicit articulation of the assumptions that led to the identification of interventions and identify the ways in which these will contribute to the achievement of the goal. The TOC also provides an opportunity for stakeholders to assess what they can influence, what impact they can have, and whether it is realistic to expect to reach their goal with the time and resources they have available. <http://www.hfrp.org/evaluation/the-evaluation-exchange/issue-archive/evaluation-methodology/an-introduction-to-theory-of-change>. Accessed June 21, 2010.

ⁱⁱ ODI, Policy Brief
<http://www.odi.org.uk/resources/download/4900.pdf>

ⁱⁱⁱ Engendering Budgets: A Practitioner's Guide to Understanding and Implementing Gender-Responsive Budgets. AUTHOR: Debbie Budlender and Guy Hewitt DATE: 2003

^{iv} For further information please see, UNIFEM, Knowledge Briefs: Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda, 2010

^v Elson D, Budgeting for Women's Rights: Monitoring Government Budgets for Compliance with CEDAW, UNIFEM 2006 http://www.gender-budgets.org/index.php?option=com_joomdoc&task=doc_details&gid=143&Itemid=565 These principles as defined in Elson's book have been agreed to with GRB programme partners during UNIFEM's [Learning Workshop on Financing for Gender Equality and Women's Rights: Methodologies for Tracking the money in Aid and National Budgets \(November 2009\)](#)