

Researching livelihoods and
services affected by conflict



Gender-responsive budgeting in fragile and conflict-affected states: a review

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About us

Secure Livelihoods Research Consortium (SLRC) aims to generate a stronger evidence base on how people in conflict-affected situations (CAS) make a living, access basic services like health care, education and water, and perceive and engage with governance at local and national levels. Providing better access to basic services, social protection and support to livelihoods matters for the human welfare of people affected by conflict, the achievement of development targets such as the Millennium Development Goals (MDGs) and international efforts at peace- and state-building.

At the centre of SLRC's research are three core themes, developed over the course of an intensive one-year inception phase:

- State legitimacy: experiences, perceptions and expectations of the state and local governance in conflict-affected situations
- State capacity: building effective states that deliver services and social protection in conflict-affected situations
- Livelihood trajectories and economic activity in conflict-affected situations

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1 Introduction

1.1 Overview of gender-responsive budgeting

Gender-responsive budgeting (GRB) is becoming an increasingly popular tool to support progress towards gender equality across the world. It is particularly important given that national budgets tend to fail to take into account the fact that men and women have different resources, roles and responsibilities, which perpetuates gender discrimination and inequality (Elson, 1998; Harcourt, 2009). GRB asks how public budgets impact upon or advance gender equality, and it involves a range of activities aimed at correcting the discriminatory gendered dimension of development policies (Budlender, 2009; Harcourt, 2009).

While the main objective of GRB activities is to facilitate a change in the government budget to improve the allocation of resources to women, many other benefits arise from applying GRB (Budlender and Hewitt, 2002). These include enhancing democracy, civil society participation and accountability (*ibid*); supporting gender mainstreaming in macroeconomics; strengthening civil society participation in economic policy making; enhancing the linkages between economic and social policy outcomes; tracking public expenditure against gender and development policy commitments; and contributing to the attainment of the Millennium Development Goals (Budlender et al., 2002: 12 cited in *ibid*).

These are important benefits for any country, but particularly for fragile and conflict-affected states (FCAS). In FCAS rebuilding a peaceful and inclusive state founded on legitimacy and accountability is key to reducing poverty and instability. FCAS are often the places where gender inequalities are most exacerbated, where women face heightened discrimination and vulnerability: gender differences in many fragile situations relate to human rights violations, limited access to justice, extreme poverty, unequal access to (weak) social services, and authoritarian and discriminatory politics (Paducel and Salahub, 2011: 5). In conflict and post-conflict contexts, women suffer the effects of fighting disproportionately due to their disadvantaged situation, their distinctive social obligations and responsibilities, and their exposure to gender-based violence and exploitation (UNDP, 2010: 5). Moreover, women are more likely to be excluded from the benefits of recovery, despite the significant role they play in state-building and peace-building efforts (*ibid*).

While the central question posed by GRB is similar to that posed in other gender budgeting initiatives – that is, how public funds (including from donors) address the needs and interests of women and girls compared to those of men and boys – the question takes on additional importance in FCAS contexts. Not only do the effects of conflict disproportionately affect women, but the failure to recognise, take into account and correct these gendered dynamics risks undermining reconstruction and state-building efforts, as well as future peace-building efforts and gains (Paducel and Salahub, 2011). Indeed, for many countries the post-conflict reconstruction period is a key point of change – and one in which there is often an opportunity to advance gender equality. The ‘fundamentals’ of the macroeconomic framework set at this time determine factors such as how the economy will grow, which sectors will be prioritised for investment, what jobs and opportunities for different forms of employment will be created and for whom (UNDP, 2010: 5). There are opportunities to promote women’s political and economic empowerment, promote inclusive governance institutions and transform societies if women’s contributions are recognised and their needs taken into account (*ibid*). Decisions as to which sectors will be funded and what will be funded within them are of real importance in determining prospects for advancing gender equality (*ibid*).

The aim of this paper therefore is to review the experience of GRB in FCAS to date by drawing out the key findings in relation to, first, what GRB tells us about planning, budgeting and financing for gender equality in FCAS and second, how GRB has been applied across a variety of FCAS.

1.2 Methodology

This paper followed the research protocol for the secondary literature review from the SLRC's global evidence papers and focused on searching 32 'officially designated' fragile or conflict-affected countries (see Annex 1 for detailed explanation). A three-pronged approach to evidence gathering has been used in the global evidence papers: searching pre-defined search strings on bibliographic databases; snowballing references from an initial list decided by experts in the field; and institutional website searching. The protocol, including a more detailed explanation of search strategies and a description of search strings, is found in Annex 1.

1.3 Structure of the paper

The rest of the paper is structured as follows. Section 2 provides an overview of GRB. Section 3 provides a more detailed overview of gender inequality in FCAS as a basis for understanding why financing for gender equality is so important for peace, stability and development in FCAS, as well as for upholding women's human rights. Section 4 then reviews the experiences of GRB in FCAS, focusing on (1) the results from GRB where it has been implemented, and (2) the mechanisms through which GRB has been applied. Section 5 then concludes by outlining the lessons learnt from country experiences in terms of the challenges and opportunities for carrying out GRB.

2 Gender-responsive budgeting

GRB has been advocated since the 1980s but it was only at the fourth UN Conference on Women in Beijing in 1995 that it was explicitly endorsed as a gender-mainstreaming tool as part of a global call on governments to increase their accountability for gender equality commitments. The United Nations Platform for Action recommended that: 'Governments should make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures' (UNIFEM, 2000: 112 cited in Sharp, 2003). By the early 2000s the number of GRB initiatives had increased as a result of international support in the form of assistance, research and information dissemination from donor and multilateral agencies, as well as part of wider public sector and budget reforms aimed at promoting good governance (Sharp, 2003).

The rationale behind gender-responsive budgeting was articulated by Elson (1998), who emphasised that the perceived gender neutrality of national budgets should in fact be interpreted as gender-blindness. She argued that budgets have different implications for women and men, and that failing to integrate gender into the budget process means that women's contributions to the economy – including those in the form of unpaid work – are underestimated. Incorporating gender into the budget process is linked to achieving equality and efficiency gains with a range of positive externalities. These include: holding governments accountable in the implementation of services and raising awareness of the differential impact that seemingly neutral budgetary decisions can have on women and men (Bakker, 2007); helping to counteract the 'policy evaporation' of gender mainstreaming initiatives (Jones et al., 2010); strengthening gender equality and enhancing economic growth (OECD-DAC, 2010b); supporting more participatory, transparent and fair expenditure for advancing gender equality (Cabrera-Balleza and Popovic, 2010); and potentially making the allocation of resources more equitable (Harcourt, 2009).

As such, the objectives of GRB can be categorised into three main (and often interlinked) goals: (1) to raise awareness and understanding of gender issues in budgets and policies; (2) to foster governments' accountability for their gender equality commitments; and (3) ultimately to change budgets and policies in the light of the assessments and accountability effected (Sharp, 2003).

In order to achieve these objectives, GRB can be implemented at all levels of government – national, state and local – by a range of stakeholders and through the use of a variety of tools (see Box 1 for approaches to GRB). It is important to note here that GRB often includes a wider remit of analysis – not just of the budgets themselves but also the policies and plans which precede them. This is especially important in post-conflict contexts as national planning frameworks guide reconstruction and development efforts by prioritising and funding policy objectives. If gender priorities are not recognised at the beginning of the planning process, it is unlikely that their importance will be recognised over time, resulting in fewer resources being allocated.

Box 1: GRB approaches

The implementation of GRB can take numerous forms. Elson (2001: 17-18) highlights several approaches:

Political location

- at national, regional or local levels of government;
- inside government departments, organized by officials and ministers;
- in elected assemblies, organized by elected representatives;
- outside government, organized by researchers and civil society organizations

Coverage

- the whole budget;
- expenditure of selected departments or programmes;
- expenditure on new projects;
- selected forms of revenue (taxes, user fees, etc.);
- changes in the tax system;
- implementation of new legislation

Budget classification

- line item: expenditure by payments (salaries, travel, equipment, buildings, etc.);
- functional: expenditure by broad purpose (police, defence, education, health, transport, etc.);
- economic: financial operations by economic impact (capital and current expenditures and revenues; subsidies; transfer payments; interest payments; financing operations);
- administrative: expenditure by institution responsible for managing funds
- programme: expenditures according to programmes, considered as a set of activities undertaken to meet the same objectives;
- territorial: revenues and expenditures by geographical area of impact

Stage of budget cycle

- planning to identify objectives;
- appraisal to identify financial allocations to meet objectives;
- audit to identify any misappropriation of money;
- evaluation of the extent to which objectives have been met

3 Gender inequality in fragile and conflict affected states

Does gender matter in fragile states? Yes! (Koch, 2008)

FCAS are characterised by weak administrative and institutional structures and insufficient basic infrastructural services, such as education and health facilities (Koch, 2008: 1). In recognition of the specific characteristic of gender inequality in these contexts, there has been a growing focus in recent years on the situation of women and poverty in FCAS. While the gender dimensions of poverty, vulnerability and inequality are exacerbated in such contexts (e.g. de Zwaan, 2006 cited in Harcourt, 2009), women also play significant roles and contributions to peace-building and state-building efforts. As such, while the general debate on state fragility still does not adequately take into account gender dimensions (Harcourt, 2009), there has been a greater push to find ways to address gender inequality and a recognition that failure to do so risks undermining the effectiveness of strategies to address development and security in these contexts (de Zwaan, 2006 cited in Harcourt, 2009). This highlights the need for targeted interventions which recognise gender differentials across all aspects of peace building and state building in FCAS and which seek to address inequalities and harness positive changes. Financial resources are key to achieving these goals.

3.1 Gender inequality and poverty

The impacts of armed conflict and state fragility on gender relations are significant. In 2006, de Zwaan highlighted that some of the most serious challenges to meeting Millennium Development Goal 3 – the equity of men and women and the equal representation of women in politics and social life – are in fragile state contexts. Indeed, while no conflict, post-conflict or fragile country is the same, they share a number of overarching and common characteristics: women are particularly disadvantaged in relation to access to basic services (such as health and education) and employment and income opportunities, they are vulnerable to particularly extreme forms of violence, and have less access than men to legal entitlements, citizenship and political equality (Castillejo, 2008; Koch, 2008; World Bank, 2007).

While it is important not to see these inequalities as separate from the prevailing gender inequalities and discrimination that women face, conflict in particular can change women's social and economic roles. As El Jack (2003) notes, gender inequality reflects power imbalances in social structures that exist in pre-conflict periods and are exacerbated by armed conflict and its aftermath. Conflict may also bring opportunities for women – opportunities for empowerment, new political and social opportunities, and positive household welfare effects (see e.g. de la Puente, 2011; Justino et al., 2012; Rostami Povey, 2003) – but overwhelmingly conflict has detrimental implications for gender equality. Forced displacement and gender-based violence occur with greater regularity during and after armed conflict (El Jack, 2003). Women also experience greater time poverty as a result in changes in family structures and increased burdens of care; increased participation in the labour force is often in low skilled jobs in the informal sector; women and girls often face even greater barriers to accessing basic services such as health and education as a result of insufficient service delivery as well as socio-cultural and gendered barriers; women are more vulnerable in relation to accessing and owning resources – often not being able to inherit or claim the property of deceased husbands (Koch, 2008); in some contexts, women face more restrictions in social/political arenas; and stigma and social exclusion can also be exacerbated or created in conflict (Domingo et al., 2013).

Gender relations also matter more in fragile states than in non-fragile states (Harcourt, 2009). Issues of governance and citizenship – central concerns in fragile states – have specific gender dimensions. As Castillejo (2010: 1) argues, in many fragile state contexts women's relationships to the state are

fundamentally different to men's: they are often mediated through different mechanisms – the family, community, religious or customary institutions – and women face a larger gap between their formal and substantive citizenship as well as greater economic, social and cultural barriers in accessing their rights and participating in decision making. The fact that in many fragile state contexts the domestic and personal issues of most concern to women (such as family law, inheritance, land access or security) are delegated to customary institutions or non-state actors presents a barrier to women being able to hold the state accountable in these areas. Without women's voice, influence and participation in shaping governance institutions, these institutions are less responsive to the different needs and situations of both women and men (Harcourt, 2009).

3.2 Importance of gender equality for peace building and state building

Given the exacerbated gender inequalities and discrimination which contribute to poverty, instability and fragility, the failure to address gender inequalities in policy and programming in fragile states is likely to undermine the effectiveness of strategies to address development and security (Harcourt, 2009). There is an increasing body of literature which argues that as gender informs the power relationships and social bridges or divisions that drive peace or conflict, inclusive policies which promote women's empowerment, support equal opportunities and women's voice and participation can contribute to peace-building and state-building goals (see for instance Domingo et al., 2013; el-Bushra, 2012; Harcourt, 2009).

One of the key factors here is that transition periods in post-conflict or fragile states often provide opportunities – in the form of the reorganisation of political institutions or the restructuring of state-citizenship relationships – to promote gender equality, women's empowerment and greater security for women and girls and to capitalise on women's active roles in peace-building processes (Harcourt, 2009). Where women have participated in post-conflict reconstruction, for instance, there have been important gains in the rebuilding of institutions and legal frameworks (Domingo et al., 2013). As such, it is crucial for women to be included in negotiations and decision-making structures in transition periods (Domingo et al., 2013). Moreover, policies which promote gender equality and women's rights can strengthen state capacity and the political will to provide basic services and protect citizens (Salahub, 2006).

The literature suggests there are a number of ways to promote the inclusion of women to ensure positive outcomes in FCAS processes, and that these mechanisms need to be underpinned by financial resources. The opportunities to build a more accountable state include a wide range of activities: constitution drafting, democratisation, establishing or reforming executive institutions, establishing oversight mechanisms, legal and justice reform, security sector reform, decentralisation, and supporting civil society to exercise voice and hold the state to account. All of these have the potential to significantly strengthen women's rights, their participation in governance and their relationship with the state (Domingo et al., 2013). In particular, investing time and resources in governance reforms is a key route to poverty reduction which can promote social justice and gender equality (see for example, Rai and Waylen, 2008). Reforms may include bringing more women into parliament through electoral quota systems or establishing women's ministries, but they need to go deeper and change the rules of the game in governance institutions which perpetuate discriminatory systems. It is critical, therefore, to include women and women's organisations at the decision-making level in the formation of political and legal structures (El Jack, 2003) and to make gender equality visible as both a *cross-cutting and stand-alone* policy in programming (Salahub, 2006)..

4 The role of GRB in supporting progress towards gender equality

4.1 Key findings from GRB in FCAS

While the literature discusses numerous GRB initiatives in developed and developing countries, comparable initiatives in FCAS countries are harder to find. There are a number of factors that explain this, which we discuss in the section below on implementing GRB in FCAS. They include limited institutional capacity and resources, the plethora of donor and government structures and processes, challenges with data and monitoring, limited political support and a lack of gender expertise. Yet, as section 3 showed, these are precisely the contexts in which more attention to gender equality and GRB initiatives are most needed. The international community has sought to resolve this catch-22 by supporting GRB initiatives in a number of FCAS countries (discussed in sub-section 4.2 below). While they remain relatively few, a number of important key findings emerge.

The overarching conclusion from GRB analyses conducted in FCAS is that, despite the significant opportunities that state-building and peace-building processes provide for strengthening women's rights and opportunities – including those stipulated by agreements such as Security Council Resolution 1325 (which calls for the mainstreaming of gender into peacekeeping operations) – women remain marginalised in formal post-conflict and peace processes. On the whole, such processes continue to be gender blind and issues related to women's rights, participation and relationship to the state are often overlooked or inadequately addressed (Campbell-Nelson, 2008; Castillejo, 2008; Koch, 2008; FRIDE, 2009).

This conclusion is supported by the following GRB findings which examined (1) the extent to which women's inclusion and gender issues have been integrated into *policy and planning frameworks/strategies* (in post-conflict and fragile contexts), and (2) the extent of *actual budget disbursement* to specific programmes and activities in support of gender equality in FCAS.

4.1.1 Gender-responsive policy and planning frameworks in FCAS

Policy and planning frameworks which identify the problems and the actions that need to be taken to address these problems constitute the basis of budgeting by governments and development partners. In some countries planning and budgeting activities are increasingly part of broader financial reforms and projects, such as performance-oriented budgeting and medium-term expenditure or budget frameworks, which represent the governments' long-term plans (Budlender, 2009). In conflict-affected and post-conflict countries, longer-term plans are often replaced with short-term emergency documents to guide urgent funding (UNDP, 2010). These are all critical processes for articulating gender-related problems in broad terms and giving broad indications of what will be done to address gender inequality.

A recent assessment of a number of post-conflict documents found that planning instruments – such as the UN Development Assistance Framework (UNDAF), Poverty Reduction Strategy Papers (PRSPs), Post-Conflict Needs Assessments (PCNAs), and multi-donor trust projects and programmes¹ – do not include a significant amount of gender-sensitive activities, indicators or budget allocations (see Table 1 below) (UN Women, 2012). Only the six UNDAF assessments conducted in Burundi, Sierra Leone, Sudan and Timor-Leste stand out for their gender-sensitivity: roughly 30% of activities and indicators identified in

¹ In this study, UN Women analysed six UNDAFs and PCNAs and five PRSPs, but examined nearly 4,000 MDTF projects. They report that as it is very difficult to quantify the extent to which gender equality is incorporated in planning frameworks a simple methodology was developed to generate a close estimate of ongoing processes, which screened all outlined activities, indicators and budget allocations of selected planning frameworks and tools for the inclusion of a gender equality focus. The study made an effort to specifically calculate the budget addressed to women in each framework.

the UNDAF are gender-sensitive and 35% of the budget is allocated to gender-focused targets. The UNDAF, however, is essentially a proposal without tangible funding commitments (UN Women, 2012). Importantly, the remaining planning tools only include a very low number of gender-sensitive activities, indicators or budget allocations. In the PCNAs examined, less than 5% of activities and only 3% of budget lines mentioned women’s needs. Similar findings are echoed in longer-term development planning in post-conflict and fragile contexts: the study found ‘low and diminishing levels of gender-responsiveness’ in PRSPs – 5-6% of the budget allocated to activities and indicators addressed gender needs, whereas the extent of inclusion of women’s needs and issues is only 3% at the budget level. As the table below also shows, multi-donor trust fund (MDTF) analysis using budgetary allocations shows that in addressing women’s needs and issues, only 11% of the budget is allocated to activities and only 7% is allocated to indicators. A direct budget analysis shows that only 6% of the total budget is explicitly allocated to gender issues in MDTF plans.

Table 1: Gender-sensitive activities, indicators and budgets in emergency / post-conflict development frameworks, assessments and strategies

	Activities (%)	Indicators (%)	Budget (%)
UN Assistant Frameworks (UNDAF)	28.7	31.2	35.1
Post-conflict Needs Assessment (PCNA)	< 5	-	2.9
Poverty Reduction Strategy Papers (PRSPs)	6	5	2.6
Multi-donor trust projects and programmes	11	7	5.7

Source: UN Women (2012)

Nevertheless, there is evidence that governments’ national development plans generally consider gender issues (if not always across all sectors – Budlender, 2009), and that donors do include gender issues in their description of particular sectors – providing a good basis for national budgets and aid to be gender-sensitive (ibid). For example, gender budgeting initiatives in Uganda have supported a national Poverty Eradication Action Plan in which some gender-sensitive policies were prioritised, and some of the monitoring indicators were gender-sensitive (ibid).

However, there is often limited evidence of how gender is addressed beyond general statements about it being a cross-cutting issue (Budlender, 2009) (see e.g. Box 2 on Sierra Leone and Timor Leste’s experience). Indeed, a key challenge is the difficulty between *mainstreaming* gender and/or *targeting gender-specific* programmes and activities. Here, certain sectors more easily identify gender issues (such as health, education) than others (such as economic growth, disarmament, demobilisation and reintegration, infrastructure) even though gender is just as important in these sectors too.

Box 2: Gender in post-conflict national development plans in Sierra Leone and Timor-Leste

The PRSP in **Sierra Leone** was developed relatively early in its post-conflict period. The plan prioritised four interventions: (1) the restoration of state authority; (2) the rehabilitation of communities; (3) peace building and the safeguarding of human rights; and (4) revitalising the economy. Gender was considered under peace building and human rights, a section that was allocated just under \$2 million out of the \$100 million plan. However, no specific interventions were itemised for women.

Timor-Leste's first national development plan covered the period immediately following independence in May 2002, and the second covered the period after the crisis of 2006 (a third plan, covering the period from 2010 was being prepared at the time the research study was undertaken). The first plan was developed through national consultation, including with women's organisations and the Gender Affairs Unit. Women's empowerment was listed as a key priority, particularly in relation to health and education; social, economic and political participation; equal employment and pay; and violence against women.

The second plan, however, was reportedly weaker on gender. Gendered quantitative targets were included for only one of the six priority areas and the Office of the Secretary of State for Promotion of Equality was not included in ministries responsible for monitoring implementation.

Source: UNDP, 2010

As Box 2 also highlights, where women's needs and empowerment in FCAS are addressed in the narrative of donor or national planning frameworks, they are not often translated into specific activities or indicators and – even when they are, they are not backed up with gender-responsive budget allocations (Budlender, 2009). This was also the case in pre-independence Southern Sudan: Box 3 highlights the difficulty of translating planning into implementation.

Box 3: Planning for gender equality in Southern Sudan

A Joint Assessment Mission (JAM) for both Northern and Southern Sudan included gender as a cross-cutting theme, alongside conflict resolution, HIV and AIDS and the environment. Gender aspects were planned to be included in the design of manuals, the composition of technical assistance, the development of capacity-building programmes, the design of some projects, and in employment opportunities. Outcome indicators were also to be disaggregated by gender, geographic area and ethnic group. The process, however, experienced difficulties, including a lack of knowledge on how to translate planning into practice, and the tension between whether gender mainstreaming or specific actions to support women's empowerment and equality would be more effective and easier to monitor.

Three of the eight clusters – governance, infrastructure and basic social services – included gender-specific actions in their reports. Further, the JAM report acknowledged women's needs in a range of areas: the report supported capacity-building for women's groups and for women in decision-making roles; rule-of-law programmes acknowledged international principles of gender equity; investments in women's health and education were included in the delivery of services; and women were the majority of targeted beneficiaries in livelihood programmes.

However, the JAM was reportedly not used to a significant extent. The Southern Sudan report suggests that the report's inclusiveness (and perhaps lack of realism) was a contributory factor to this, highlighting the difficulty of balancing planning and action.

Source: UNDP, 2010

Different mechanisms have been used across a range of countries to respond to the challenges associated with losing focus on gender as a result of mainstreaming. In Timor-Leste and in Pakistan, for example, gender statements have been developed to support accountability to translate broad political commitments to gender equality into detailed policy and budget allocations (Costa et al., 2009; Sharp et al., 2010a). In the case of Pakistan, the 2006-07 budget statement outlines how the government would address existing gender inequalities through a three - pronged strategy: (1) setting - up a special cash grant programme for poor and marginalised women (the Benazir Income Support Programme), (2) establishing new schemes in the specific ministries under analysis - education, health and population

welfare, and (3) providing support to existing measures which have adopted gender-sensitive approaches (Sabir, 2009a: 8 cited in Sharp et al., 2010a). And while gender became marginalised in national/donor policies in Sierra Leone and Southern Sudan (see Boxes 2 and 3 above), both countries also provide examples of specific gender policies and plans to counteract this challenge. In Southern Sudan, for example, a Gender Policy Framework was completed in 2009 which covered gender-based violence, women's education, health and livelihoods (UNDP, 2010). In 2010 both government and donors (through the MDTF) agreed to fund a three-year \$10 million Gender Support and Development Project to take this framework forward and to include resources towards a new building and equipment for the ministry (ibid). In Sierra Leone, policies on gender mainstreaming and women's advancement were drawn up in 2000 and gender legislation was enacted in mid-2007 (ibid).

4.1.2 Budget disbursements towards gender equality in FCAS

Although there has been less engagement with GRB in FCAS (Budlender, 2009), recent assessments have started to demonstrate where the gaps in financing gender equality in these contexts lie (see, for example, the Gender-Responsive Budgeting in the Asia-Pacific Region project).²

OECD-DAC (2010a) finds that in comparison to non-fragile states, aid to fragile states is on the whole 'more gender-sensitive'.³ The main gender equality focus area of donors⁴ in fragile states is on health and reproductive health, followed by education (see Figure 1). Gender budget analyses in Pakistan and Uganda also find that education and health and social protection budgets are 'gender-sensitive' (Sharp et al., 2010a; Tanzarn, 2003). In Pakistan, for instance, a gender analysis of the 2008/09 federal and provincial budgets concluded that women's specific budget expenditure had increased significantly from 7.6 billion rupees in 2007/08 to Rs 44.5 billion in 2008/09, an increase in share from 0.7% to 4.7% (Sabir, 2009b cited in Sharp et al., 2010a). The analysis observed that substantial increases were a result of gender-specific expenditures in the health and education sectors and the establishment of the cash transfer programme, the Benazir Income Support Programme (Sabir 2009b cited in Sharp et al., 2010a).

Indeed, initiatives that directly address women's needs and gender issues are more easily found in the education and health sectors, and especially around gender-based violence (UNDP, 2010). Prioritising funding in these sectors is important given the high rates of violence experienced by women in conflict contexts. The UNDP study states that, perhaps encouraged by the Security Council resolutions, initiatives on gender-based violence have been explicitly supported in post-conflict financing in the case studies. The Sierra Leone report has the most examples of funding of gender-based violence initiatives, spanning almost a decade. For example, in the early 2000s when the peace process had deteriorated, the United States earmarked \$250,000 for sexual and gender-based violence run by the International Rescue Committee, and \$725,000 for gynaecological surgery through the International Medical Corps. UNDP and DFID supported Family Support Units in police stations to handle cases of gender-based violence. In addition, UNIFEM committed \$1 million over three years to about 650 women who were victims of sexual violence for micro-grants, skills training, and to raise community awareness on accountability for gender-based violence. UNFPA provided direct support to NGOs assisting victims of gender-based violence.

However, as Figure 1 also depicts, aid in support of gender equality in the areas of peace and security and governance is less in FCAS than in non-FCAS contexts (at 20% and 38% respectively in FCAS in

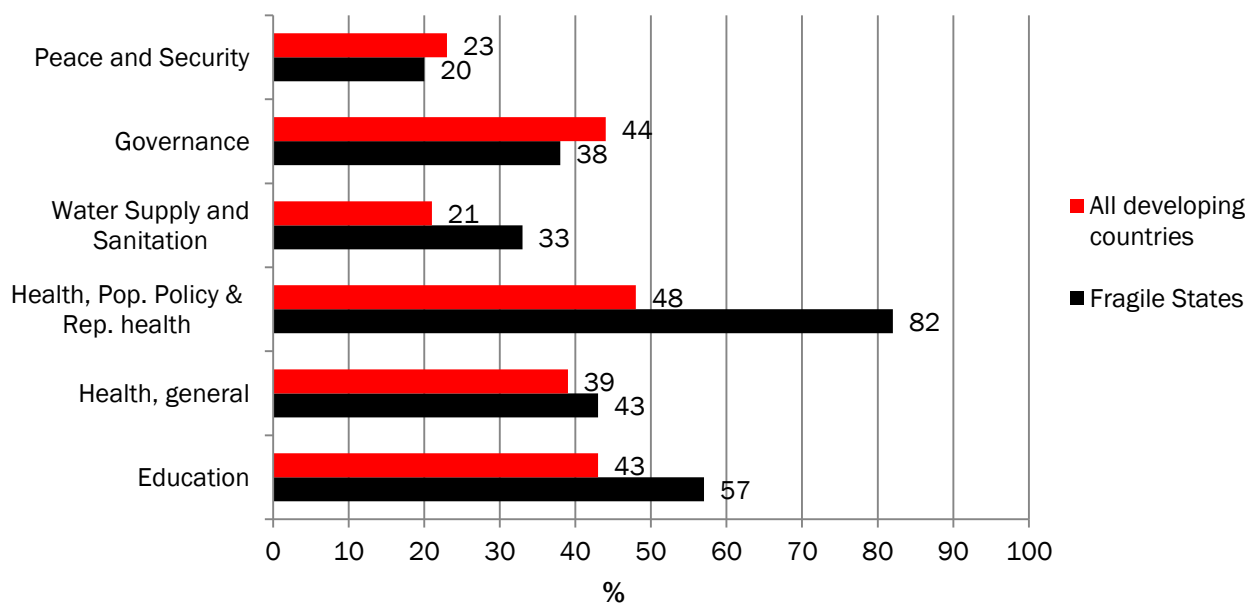
² See www.unisa.edu.au/research/hawke-research-institute/research-projects/gender-responsive-budgeting-in-the-asia-pacific-region.

³ To mark the tenth anniversary of 1325 the OECD published a report on 'Aid in Support of Gender Equality in Fragile and Conflict-Affected States'. The data in this paper is compiled with the help of the OECD gender equality policy marker in the Creditor Reporting System. This tool was developed by the OECD to better monitor implementation of international agreements towards gender equality. DAC members need to screen and mark the aid activity they report as (1) targeting gender equality as a principal objective, (2) targeting gender equality as a significant objective or (3) not targeting gender equality. The data collected only provides an indication of aid flows and does not allow exact quantification of aid.

⁴ This analysis excludes USAID.

comparison to 23% and 44%) (OECD-DAC, 2010a). This finding is of particular concern because of the importance of gender in peace and security and governance sectors (as discussed in Section 3).

Figure 1: Gender equality focus of donors' aid programmes: fragile states versus all developing countries



Note: The United States is excluded

Source: OECD-DAC (2010a). Figure is of per cent of sector allocable aid commitments 2007/08, constant 2008 prices.

Indeed, sectors which receive significant portions of total funds in FCAS – such as economic recovery, infrastructure and reconstruction, security sector reforms, and disarmament, demobilisation and reintegration (DDR) – tend to show the lowest degrees of gender-responsiveness (UNDP, 2010). In Southern Sudan, for example, in 2009, 29% of the budget was allocated to security and 12% to roads, with basic education receiving 7%, primary health care 3%, water provision 2% and production 2%. These top six government-defined budget priorities remained consistent over six years (UNDP, 2010). The highest priority sectors – such as roads, for example – are often considered to have limited gender relevance, yet in reality, access to roads and transport can be a key determinant in supporting women's economic empowerment (ibid). Similarly in Sierra Leone, the DDR programme that ran from 1998 to 2001 received significant funding through its own MDTF but failed to address women's needs: despite the important role that women played in the war effort, women did not always qualify as beneficiaries in DDR programmes if they did not carry arms (see Box 3).

Box 4: Marginalisation of women in high priority funding sectors: example from Sierra Leone

A DDR programme in Sierra Leone ran from 1998 to 2001, supported through an MDTF managed by the World Bank. The DDR programmes targeted approximately 75,000 ex-combatants for participation in vocational or skills training programmes to prepare them for the transition to civilian life.

However, despite their role in the conflict, women were under-represented in the DDR programmes. Some of the reasons for this include: women's husbands replaced them in the programme; some of the roles played by women in the conflict, such as camp followers and abducted sex slaves, did not qualify them for DDR benefits; and other women did not come forward because of the perceived stigma attached to being a rebel combatant.

Out of those who did participate in the programme and complete the training, less than half found paid employment. Women were disproportionately represented among those who could not find jobs.

Source: UNDP, 2010

To a lesser extent the UNDP study found examples of budgetary support for women's political representation, primarily in legislatures. This is important as it suggests the extent to which women might be able to influence post-conflict and peace processes. There is some evidence of funds for encouraging women to stand for election and assisting them, once elected, in understanding their roles and performing effectively with a gender perspective. In Timor-Leste, for instance, UNIFEM supported training on GRB for parliamentarians. However, there is less evidence of women's involvement during and immediately after the settlement period than in the earlier and later phases. The seemingly limited – or non-existent – engagement of women as a distinct interest group in key events relating to post-conflict financing is noteworthy, and of particular concern given the importance of women's roles in peace-building and future state-building processes.

Gender budget analyses from Nepal, Pakistan, Sri Lanka and Uganda also demonstrate significant gaps in national budgets in terms of their responsiveness to gender. The Nepalese Finance Ministry's Gender Responsive Budget Committee (GRBC) found that for the financial year 2007/08, 11% of the total budget was classified as directly responsive to women and 33% as responsive. 55% of the total budget remained gender 'neutral' (Budlender, 2009). In Pakistan, a gender analysis of the 2004/05 and 2005/06 federal and provincial budget concluded that only a fraction of expenditure allocations were visibly gender-specific and pro - women (Sabir, date unspecified: 12 cited in Sharp et al., 2010a). Approximately 5% of the development budget and 1% of the current budget was considered gender-specific and pro - women (Sharp et al., 2010a). In Sri Lanka, a gender analysis of the 2003 national budget found that only seven ministries had programmes that targeted women, representing an estimated 0.09% of total expenditures, and that the Ministry of Women Affairs represented 0.02% of total government expenditure (Chakraborty, 2003: 39 cited in Sharp et al., 2010b). And in Uganda, the civil society organisation Forum for Women in Democracy (FOWODE) found that the government's primary economic policy objective and the budget strategy for the 2003/04 financial year were not gender specific, and that gender was not included as an analytical category. Importantly, for instance, while focusing on women's reproductive work, the budget attempted to identify and incorporate efficiency losses to society due to gender inequality, but women's significant contributions to the tax base in form of a social tax was ignored. Overall, the analysis found that the budget would not contribute significantly to greater gender equality because it did not directly address issues of power manifested in women's disadvantaged position relative to men's in society (Tanzarn, 2003).

These analyses point to important gaps in funding for gender equality in post-conflict states. Despite women's critical role in supporting peace, security and economic growth, resources for promoting women's inclusion in these processes are minimal. Not only do specific sectors have shortfalls in gender-related funding, but there are limited funds for gender machineries (such as a ministry of women/gender or gender focal points in ministries) which could facilitate, in turn, stronger influence and capacity for directing adequate expenditure towards gender equality programmes and initiatives. Case studies from Sierra Leone, Southern Sudan and Timor-Leste reveal underinvestment in gender machineries, and there is little, if any, reference to these bodies being involved in mainstream planning and negotiations around post-conflict funding (UNDP, 2010) (See Box 4). In Uganda, the national gender machinery (the Ministry of Gender, Labour and Social Development) has the smallest budgetary allocation (0.58%), which means it cannot execute its mandate effectively (Tanzarn, 2003).

Box 5: Underinvestment in gender infrastructure in post-conflict contexts

In **Timor-Leste**, there was limited provision for a national machinery for women in the Transitional Government structure. However, in mid-2000 a Gender Affairs Unit was established, initially consisting of six foreign international staff and funded primarily by donors. Although other departments received budgetary support for local recruitment, the Gender Unit was initially rejected on the grounds that it was not an official government department. However, after objections from leading Timorese women it was able to secure the necessary budget line.

After elections, the Gender Affairs Unit became the Office of the Advisor for the Promotion of Equality, and received an operational budget through the Prime Minister's Office. However, it received no programmatic budget on the grounds that its focus was policy, gender mainstreaming and capacity development. In 2007, the Office of the Advisor was expanded and upgraded to become the Secretary of State for Promotion of Equality, which was associated with a cabinet position.

In **Southern Sudan**, the Ministry for Gender, Social Welfare and Religious Affairs was set up to replace the Secretariat for Women's and Children's Affairs. One of the new ministry's main tasks was internal: to ensure that the 25% quota for women in public office was implemented. However, gender directorates were created in each state to support gender mainstreaming, and a gender desk was created in the Ministry of the Interior to monitor women's rights.

In 1988, the Government of **Sierra Leone** established a Women's Bureau on ratifying the Convention on the Elimination of All Forms of Discrimination against Women. In 1993, it established a Gender Desk in the Office of the Head of State in 1993. The Ministry of Gender and Children's Affairs was created in 1996 at the height of the women's peace movement's activities, but was merged with the Ministry of Social Welfare in 1998. The ministry's gender division became a directorate in 2010, but as of that date, focal points and senior position of women in all development units had not been established.

Source: UNDP, 2010

4.2 Implementation of GRB in FCAS

There are important challenges facing GRB in fragile and conflict-affected contexts. They relate to funding modalities, the plethora of donor and government systems, and the lack of procedures to integrate gender. Indeed, *analysing donor funding* is always difficult, whether or not a recipient country is in a post-conflict situation. This is because of factors such as the multiplicity of donors (each with their own financial years, reporting formats and degree of transparency); off-budget funding where the money is not centrally captured by the recipient government or authority; different ways of capturing non-monetary assistance (e.g., technical or in-kind assistance); the possibility of double-counting (when one donor channels funds through a second, typically multilateral, donor); and differences between commitments, disbursements and expenditures (Budlender, 2009; UNDP, 2010). UN funding is often the most difficult to analyse. For instance, as discussed above, the funds recorded in a document such as the UNDAF represent not commitments but rather hoped-for amounts that depend on UN donors committing and disbursing funds. Further challenges emerge in determining what the funds are meant to be used for and what they are used for (UNDP, 2010).

Donor funding in post-conflict contexts, however, often poses further challenges. For example, in addition to the standard forms of budget support and pooled funds, donors also often provide funds through other forms of pooled funding (UNDP, 2010). The advantages of pooled funds include greater coordination and the possibility of attracting additional funders. In theory at least, pooled funds should reduce the gender analysis challenge in respect to funding as a whole (although not in respect of a particular donor). However, in practice, the existence of these funds (and especially where there are multiple pooled funds) presents both implementation and analysis challenges for GRB (UNDP, 2010). As Box 5 illustrates, these challenges include a lack of established procedures for integrating gender, a limited number of experts influencing pooled funding mechanisms, a lack of a gender policy to influence the funds, and a lack of gender markers or the ability to track outcomes related to gender.

Government budgeting systems also complicate the application of GRB. While many developing countries are increasingly adopting reforms such as medium-term expenditure frameworks (MTEFs) to make budgeting systems more efficient, in many FCAS a multitude of processes, planning documents and structures remain, especially where the budget split in two (current budgets and development budgets) with separate processes and actors for each. This further complicates engagement in terms of GRB, the success of which depends on understanding the formal and informal powers and responsibilities of all the actors involved in budget processes (Budlender, 2009).

Box 6: Lack of gender attention and analysis in pooled funding mechanisms

The Joint Assessment Mission (JAM) report for **Timor-Leste** proposed the establishment of two multi-donor trust funds (MTDFs): the World Bank-administered Trust Fund for East Timor and the United Nations Trust Fund (UNTF). No procedures were established to integrate cross-cutting themes such as gender equality into either, despite gender equality being a cross-cutting theme for some of the main donor organisations. One of the objectives of the UNTF was to finance 'quick-impact projects and temporary employment projects' to restore public services and help consolidate peace and reconciliation. The lack of gender analysis of the programmes, however, made it impossible to determine how much of these initiatives' funding was directed to women.

In **Southern Sudan**, gender experts were not involved in the establishment of MDTFs, which do not include a gender policy or gender markers to monitor whether they address women's rights and equality. In addition to a number of pooled funding mechanisms, there are bilateral projects and further different funding arrangements involving numerous actors. As a UNDP (2010) report notes, this makes it difficult to understand how donor funds are being handled, difficult for donors to see how their funds are fitting into the bigger picture, and difficult to conduct a comprehensive gender analysis of funding.

Source: UNDP, 2010

The *Paris Declaration on Aid Effectiveness* and the 'new' aid modalities aim to overcome the challenges associated with multiple donor and government structures and processes. Coordination mechanisms such as theme groups and working groups are set up to include a wide range of stakeholders, including key donors, government representatives, and in some cases include civil society and UN agencies. Such mechanisms tend to include coordination mechanisms for planning purposes, aid coordination purposes, information sharing processes and performance monitoring coordination mechanisms. Many of these processes involve monitoring and reviewing past performance with the aim of influencing future plans, budgets and implementation. The move towards 'new' aid modalities (General Budget Support and Sector-Wide Approaches) is an avenue for promoting gender equality, especially where national processes commit to progressing gender equality (Budlender, 2009). However, this remains a big challenge, as does the capacity constraint of gender expertise in a given country. This is highlighted by an example from Rwanda – a country with substantial aid flows and donors – where participation by civil society (and gender actors in particular) is hampered by their lack of understanding of the technicalities, while the core participants in these processes generally lack an understanding of gender (Budlender, 2009).

The following selection of case studies from a range of FCAS illustrates how countries are applying GRB and trying to overcome these challenges. Most of the examples focus on the first two of the three goals of GRB (see Section 2 above): awareness raising and fostering accountability towards gender equality commitments. Importantly, while each country is different, the case studies demonstrate a number of key lessons, including: (1) long-term approaches are needed to embed GRB processes into activities rather than as a standalone one-off exercise; (2) specific expertise is needed to carry out GRB and related activities; (3) civil society actors can play a strong role in carrying out GRB activities; (4) advocacy should be conducted with, and skills and resources provided for, a wide range of stakeholders – from ministry officials, parliamentarians, donors, local government, private sector and civil society organisations; (5) other public or financial reforms can provide a window of opportunity for implementing GRB; and (6) establishing a clear strategy and institutional mechanisms (such as, for example, a gender responsive budgeting committee) to take the GRB agenda forward.

Gender-responsive budgeting initiatives in Ethiopia and Cameroon have focused on awareness-raising and capacity building.

In **Cameroon**, in March 2004, the *Ministère de la Promotion de la Femme et la Famille* launched with UNIFEM assistance a programme of awareness-raising seminars for actors including government agencies, the national parliament, local government, civil society organisations and the private sector. Awareness raising was also extended to those involved in the ongoing public finance reform as well as to donor agencies such as the Canadian International Development Agency. One result of the awareness raising was the Ministry of Commerce's inclusion of a line in its 2008 budget for supporting women informal cross-border traders. Efforts by UNIFEM and the European Commission (EC) have also raised questions as to how transport infrastructure interventions – a major investment area for the EC – affect women directly and indirectly (Budlender, 2009).

Two key GRB processes have been carried out in **Ethiopia**. One is led by the Ministry of Finance and Economic Development (MoFED) and the second led by the non-governmental Network of Ethiopian Women's Associations (NEWA). All Ethiopia's ministries have established departments of Women's Affairs. This department within MoFED has issued Guidelines for Mainstreaming Gender in the Budget Process. The guidelines were developed with international support and provided definitions and explanations on GRB and approaches for GRB, drawing on approaches used in countries such as Australia and South Africa. They present an example of a 'gender aware budget statement', followed by tips on how to develop indicators for gender-sensitive budgets and a checklist tool for a quick gender analysis of budgets (Budlender, 2009).

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

The following discussions from Nepal, Pakistan, Rwanda, Timor Leste and Uganda show examples of case studies where gender-responsive budgeting initiatives have progressed beyond awareness raising to analysing budgets and holding government accountable to its gender equality commitments.

In **Nepal**, the Ministry of Finance introduced GRB in 2007/08 with UNIFEM assistance and within the framework of the overall reform of the budgetary system funded by other donors. Thirteen ministries were required to score the allocations for new programmes in both the annual budget and MTEF against five aspects of gender-responsiveness, each of which could be allocated a maximum of 20 marks. The five aspects were: participation of women in planning and implementation; capacity building of women; share of women in benefits; increase in employment and income generation of women; and reduction in women's workload and quality of their time use (Budlender, 2009).

Programmes scoring 50 or more were classified as directly supportive of women, those scoring 20 to 50 as indirectly supportive, and those scoring less than 20 as neutral. In addition to the scoring, any programme or project involving 50 million Nepalese rupees or more had to have a gender audit report attached (Budlender, 2009).

The responses of the ministries were compiled by the Ministry of Finance and presented as a sector-wise gender-responsive and poverty-responsive budget analysis. However, the system was introduced late in the budgetary cycle, and there was insufficient time to develop a manual and provide adequate training and support. A Gender Responsive Budget Committee (GRBC), coordinated by the Division Chief / Joint Secretary of the Programme and Budget Division, Ministry of Finance was established under the Ministry of Finance and given the responsibility for taking the initiative forward. During each budget

cycle, the GRBC invited the Women's Commission Chairperson and members, parliamentarians, party representatives, NGO representatives working on women's issues, gender advocates, line ministry representatives and others for discussions on the budget for the forthcoming year. The mandatory provision of 33% women candidates in elections to the Constituent Assembly, which resulted in 192 women of a total 601 members, increased the likelihood that parliament would be more active than the previous interim parliament in respect of GRB. A promising indicator in this respect is the formation of a Women's Caucus (Budlender, 2009).

The gender-budgeting initiative in **Pakistan** is a joint venture between the government and UNDP Pakistan. Initiated in 2005, it was facilitated by the recently introduced medium-term budget framework, which provided an entry point for GRB. The Pakistan Ministry of Finance (2003) described GRB as an avenue to improve women's status and gender equality as well as to improve public finance efficiency and social and economic development (cited in Costa et al., 2009).

The GRB programme was implemented in two phases: a GRB pilot initiative (2005 - 2008) and the mainstreaming of gender into the second cycle of the 2008 - 2012 Strengthening Poverty Reduction Strategy (PRS) Monitoring Project. Its aim was to develop skills to prepare, review and analyse budgets using a gender lens, to promote policy and resource allocation with a gender perspective, and to build the advocacy skills of the Government of Pakistan and civil society organisations for gender budgeting (Pakistan Finance Division and GRBI, date unspecified: 1 cited in Costa et al., 2009). It implemented gender-aware policy appraisal in the education and health sectors, a beneficiary assessment of public service delivery, and a survey to estimate the implications of unpaid care work. Other activities included awareness raising at federal, provincial and district levels, capacity building for public officials, civil society and parliamentarians, and the development of handbooks and manuals. Gender sensitive tools such as the government's budget call circular⁵ were introduced and gender budget statements issued. Targeted GRB changes were introduced in budget processes and documents (Strengthening PRS Monitoring Project 2008) (Costa et al., 2009).

The institutional arrangements underpinning the pilot project included: setting up a Steering Committee;⁶ nominating focal points at the ministry level with a mandate to coordinate GRB-related activities; and developing an implementation strategy for gender mainstreaming across policy and budgets organised in five stages (awareness - raising, training and capacity enhancement, gender analysis, research assessment, and advocacy) (Budlender, 2007; Pakistan Finance Division and GRBI, date unspecified: 1; Mahbub and Budlender 2007: 4, all cited in Costa et al., 2009). As discussed in the section above, gender-sensitive budget allocations increased in the subsequent budgets.

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

⁵ This requires ministries to indicate gender-related objectives from a policy perspective, provide sex-disaggregated data on service delivery and staffing, indicate where and how interventions lead to gender equity, and disaggregate targets and performances measures (Mahbub and Budlender, 2007: 7 cited in Costa et al., 2009).

⁶ The Steering Committee is chaired by the Finance Secretary, which engaged representatives from the Ministries of Women Development, Health, Education, Population Welfare, Economic Affairs Division, Planning Division, Federal Bureau of Statistics and Pakistan Institute of Development Economics

work in Rwanda was done alongside work to ensure that the PRSP was gender-sensitive and the compilation of a gender profile document to address complaints about the lack of gender-related statistics. The GRB initiative ceased after 2004 with the end of the DFID-supported programme (Budlender, 2009).

In **Timor-Leste**, the government issued a gender statement in the 2008 budget paper, agreed between representatives of government, parliament and civil society, to translate broad political commitments to gender equality into detailed policy and budget allocations. Combined with efforts to raise awareness and capacity, the gender statement became a pillar of Timor-Leste's institutional framework for GRB (Costa et al., 2009).

The gender statement referred to the government's commitment to develop an integrated policy for women, including, among other things, gender issues, cultural development, establishing opportunities for women and combating women's illiteracy. It also stated that 'it is intended that gender equality will be reflected in Ministry Annual Action Plans and performance indicators as part of Budget documentation' (Timor-Leste Ministry of Finance, 2009: 106 cited in Costa et al., 2009). Training and awareness-raising initiatives on GRB (for government, civil society and parliament) to support this process had been implemented since 2003 (SEPI, 2007 cited in Costa et al., 2009).

In July 2009 the national parliament approved a resolution led by the Parliament Women's Caucus (no. 28/II) requiring gender mainstreaming in the budget aimed at increasing women's engagement in the development process. Bilateral donors and international agencies were also central in supporting gender-responsive budgeting. An example of the assistance provided was a training programme for Ministry of Justice advisors and key NGOs in 2009 on the implementation of the proposed domestic violence law (Costa et al., 2009).

Uganda's engagement with GRB began in 1999, when it was initiated by a coalition of women's rights and advocacy groups and parliamentarians. The key player was FOWODE, a civil society organisation founded by women politicians, which used a combination of research, advocacy and activism to influence fiscal policy. Over the years, FOWODE organised GRB skills-building workshops for legislators and government technocrats at national and local government levels. FOWODE was one of the NGOs invited by the Ministry of Finance, Planning & Economic Development (MoFPED) to participate in the budget process (Budlender, 2009).

In 2003 the Ugandan government embarked on its own GRB activities through inclusion of gender and equity budgeting in the Budget Call Circular. This included building the capacity of gender focal persons, planners and budget officers of five sectors and GRB training for some sector working groups. The GRB training is organised for individual sectors and is tailor-made to their needs (Budlender, 2009).

The government GRB initiative was a project within the MoFPED, which was staffed by non-traditional civil servants (consultants) whose salaries were paid by DFID. Government itself had at the time of the study not committed any of its own financial resources to the initiative, which raised questions over the sustainability of GRB after the project support ended (Budlender, 2009).

5 Conclusions: Key issues, opportunities and challenges

This paper has sought to synthesise the evidence on GRB initiatives in FCAS. The overarching finding from GRB is that the financing of policies and programmes to tackle gender inequalities is falling far short of needs. This holds true when examined against international agreements to promote gender equality, such as UN Resolution 1325. Given the significant role that women can play in supporting peace and state-building objectives in FCAS, a closer look at the results of GRB initiatives highlights the seriousness of the financing shortfalls and gaps, and highlights the need for further investment in GRB tools and analysis in FCAS.

First, we find that *there is uneven attention to gender equality issues in planning frameworks in FCAS*. There is a real tension between gender mainstreaming and gender-specific programmes in planning frameworks in post-conflict and fragile contexts. Mainstreaming gender risks diluting attention to gender dynamics across sectors to the extent that it disappears. This is a particular concern in sectors where gender equality issues are not immediately obvious. A key example here is women's inclusion in DDR or governance programmes, where women's participation continues to be marginalised. In comparison, certain sectors – notably health and education, and to some extent social protection – have more obvious gender-specific objectives: as such, gender-based violence, health, and education programmes tend to be identified in planning as key gender-specific priorities. While this attention is to be welcomed, the effect of uneven attention to gender equality is that there is a significant gap in articulating gender priorities *beyond the social sector* exactly when it is needed most – i.e. at a point when priorities and resources are being allocated for the future. This is true of long-term development plans and especially true of post-conflict planning documents, even though there is often a significant window of opportunity in post-conflict stages to capitalise on changing gender relations and creating spaces for women's inclusion and participation in political, social and economic spheres.

Second, partly as a result of the uneven attention to gender in planning documents, *budget allocations for gender equality are directed primarily at social sectors, leaving key gaps in sectors critically important for peace building and state building*. While aid to FCAS is generally found to be more gender-sensitive than aid to (stable) developing countries, this is only true of social sectors (that receive a lower proportion of total aid - most notably, health, education, and water, sanitation and hygiene promotion). Both donor and national government budgets are found to lack gender-specific funding for sectors that are critically important for peace building and state building (and where women's roles and interests are often less explicit) including:

- Governance - for example, supporting women's organisations, women's roles in political processes, including constitutions, and political representation
- Peace and security - for example, women's inclusion in DDR
- Economic recovery – for example, programmes to facilitate recovery, rebuild livelihoods and promote growth
- Infrastructure – for example, infrastructure programmes which are important for women's economic empowerment and livelihoods, as well as rebuilding social-related infrastructure.

Another key finding here is that there is a significant lack of funding directed towards investment in gender machineries – the very infrastructure that could help mobilise planning and resources towards gender equality objectives.

Finally, despite a general increase in use of GRB initiatives over the last decade or so, *the implementation of GRB in FCAS is still relatively low*. There are a number of challenges that contribute to this:

- Post-conflict planning and funding mechanisms have particular features that make it more difficult to integrate (and thus to analyse) gender, such as multiple pooled funding mechanisms, and more multiple processes, structures and actors in general, in contexts where budget reforms and new aid modalities are more limited;
- These structures and processes are also partly responsible for the limited development of gender indicators on gender equality and the lack of monitoring and tracking mechanisms for gender;
- Lack of political commitment and government capacity also limit the opportunities to implement GRB; and
- A lack of gender expertise and technical capacity makes it difficult to not only ensure that planning documents integrate gender (and indicators and tracking mechanisms) into budgets, but also to carry out GRB initiatives.

Where GRB initiatives have been implemented in FCAS, a number of features stand out which could be built upon to strengthen GRB in FCAS in the future:

- A long-term approach to embedding GRB processes into activities (as opposed to treating GRB as a standalone one-off exercise) needs to be taken;
- Actors with specific expertise in GRB and related activities should be involved, and civil society actors can play a strong role here;
- Advocacy should be conducted with – and skills and resources provided for – a wide range of stakeholders, from ministry officials (particularly ministries of finance and planning), parliamentarians, donors, local government, the private sector and civil society organisations;
- The presence of other public or financial reforms can provide a window of opportunity for implementing GRB; and
- A clear strategy and institutional mechanisms to take the GRB agenda forward need to be established.

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7 Annex 1: Research protocol

The methodological approach for the gender evidence paper differs from other evidence papers in its scope. It addresses the concerns within the DFID Research and Evidence Division (RED) regarding the quality and bias of literature reviews carried out for DFID.

In order to be as systematic and unbiased as possible the methodological approach involved two iterative stages

- a three-track evidence gathering exercise
- a rolling process of synthesis and analysis of evidence.

The paper's aim was to assess what is known about gender-responsive budgeting in fragile and conflict-affected situations.

The countries identified within the paper as fragile or conflict-affected and used in the evidence gathering exercise are listed below.

Countries identified as fragile or conflict-affected

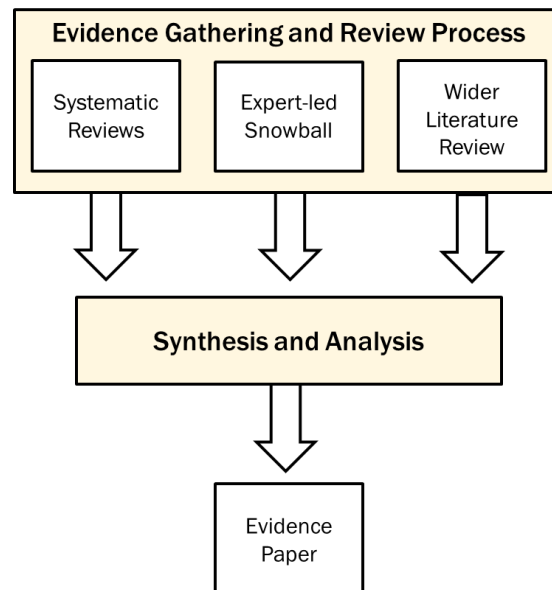
Afghanistan	Kyrgyzstan
Bangladesh	Myanmar
Burundi	Nepal
Cameroon	Niger
Central African Republic	Nigeria
Chad	Pakistan
Congo, Democratic Republic of	Sierra Leone
Congo, Republic of	Somalia
Cote D'Ivoire	Sri Lanka
Eritrea	Sudan
Ethiopia	Tajikistan
Guinea	Timor-Leste
Guinea-Bissau	Uganda
Haiti	Uzbekistan
Liberia	Yemen, Republic of
Kenya	Zimbabwe

Evidence gathering

We employed three mechanisms for gathering evidence on gender budgeting in fragile and conflict-affected settings (see Figure below).

- 1 Systematic reviews (including institutional searches and bibliography snowball)
- 2 Expert-led snowball
- 3 Wider literature search

Figure 2: Two-stage methodological approach



1) **Systematic reviews**

In order to address DFID concerns about the robustness of orthodox literature review the gender evidence paper employed a systematic review, following a typical systematic review protocol: the identification of search strings, searches, exclusion of references not meeting criteria, categorisation and analysis.

Search terms for systematic reviews

The development of the search strings has been an iterative process, with strings tested in all databases to be used to assess their feasibility. This helped to assess the literature availability and the adequacy of the terms, particularly in terms of arriving at a body of references that is relevant, sufficient, and manageable for screening.

Search strings applied:

“women OR woman OR gender OR engendering OR female OR feminine OR feminist OR men OR gender equality”
AND
“gender-responsive OR budget OR gender-responsive budgeting OR gender-sensitive OR gender-sensitive budgeting OR financing OR finance OR financial management “
AND
“fragile OR conflict OR reconstruction OR peace-building OR peace building OR state building OR state-building”

After testing these search strings in the chosen databases, we decided to include the identified fragile or conflict-affected countries in our search strings. This yielded a larger pool of relevant findings.

Databases and institutional searches

Databases used included:

- ISI Web of Knowledge
- Francis
- IBSS/Pais/Proquest
- Jstor
- Peace Abstracts
- International Political Science Abstracts
- Econlit

Due to the exceptionally low results for gender budgeting we ran additional test searches in other databases, namely **Refseek** and **Ciao**.

Lastly we conducted a number of systematic institutional searches. Here the search strings had to be loosely employed due to the limitations of search options on some homepages. Sometimes publications available could only be screened manually.

Institutional searches were conducted on the following websites:

- UNIFEM
- Genderbudgets.org
- UNFPA
- World Bank
- Eldis
- IMF
- ODI
- Bridge
- Gendermatters
- Womenwatch

Additionally we conducted some bibliography snowballing of a selected number of the generated body of references, in order to test whether relevant articles were missed by the database and institutional searches.

Exclusion criteria

To be included in the body of references generated by the systematic reviews, the articles need to be focussed on the countries and tools identified above.

Articles were screened by their title and abstract (where applicable also skim-reading of entire article) and checked against a list of exclusion criteria:

- 1 **Content:** exclude when article is not concerned with either gender-responsive budgeting or (financing for) gender equality
- 2 **Design of study:** exclude if not empirical study⁷
- 3 **Language:** exclude if not in English or French
- 4 **Geographical location:** exclude if it does not include FCAS dimension (i.e. case study of FCAS country)
- 5 **Date:** exclude if pre-1996, or if examines data only from pre-1996

2) Expert-snowballing

In order to complement the systematic reviews, expert-snowballing sampling the literature from a robust and independent starting point was initiated. Selected researchers, viewed as experts in their respective fields were asked to identify the ten highest quality pieces of research in their areas. The response was extremely limited.

Contacted experts (Diane Elson, Paola Pereznieto) could not identify quality pieces on gender-responsive budgeting in fragile and conflict-affected situations. They did however point us in the direction of the financing for gender equality policy literature (see genderbudgets.org).

3) Orthodox literature search

Additionally some hand searches were conducted in order to identify further referen

⁷ At this point we were comparatively less rigorous, also including grey literature. The literature on gender-responsive budgeting in fragile and conflict-affected countries is extremely thin. The studies, which entail some empirical evidence, are largely assessments or implementation papers commissioned by international agencies, such as UNIFEM. No academic studies were generated.



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