



United Nations Entity for Gender Equality  
and the Empowerment of Women



## Spring Forward for Women Programme

*European Commission and UN Women joint regional programme for the Southern Mediterranean region  
"The Spring Forward for Women", programme implemented with funding by the European Union*



# Gender-Responsive Budgeting in the Arab States: Experiences in Nine Countries

Report prepared by Deborah Budlender  
Based on the Workshop on Gender-Responsive Budgeting (GRB) in the Arab  
Region report and other resources  
October 2016

This document has been produced with the financial assistance of the European Union.  
The views expressed herein can in no way be taken to reflect the official opinion of the  
European Union, the UN Women, the United Nations, or any of its affiliated organizations.



## Contents

<b>Introduction .....</b>	<b>03</b>
<b>Some Observations on the Regional Picture .....</b>	<b>03</b>
Diversity of Country Contexts.....	03
UN Women’s Role.....	04
Government Versus Civil Society Focus.....	04
Partnership and Focus within Government.....	04
Workshops and Training .....	05
Scope and Reach .....	05
GRB and Budget Reform.....	05
The Link to Equal Opportunities in Employment.....	06
South Australia’s Three-category Framework .....	06
<b>Algeria.....</b>	<b>07</b>
Background Indicators.....	07
The GRB Initiatives .....	08
Concluding Remarks .....	09
<b>Bahrain.....</b>	<b>09</b>
Background Indicators.....	09
The GRB Initiatives .....	10
Concluding Remarks .....	10
<b>Egypt.....</b>	<b>11</b>
Background Indicators.....	11
The GRB Initiatives .....	11
Concluding Remarks.....	14
<b>Iraq .....</b>	<b>15</b>
Background Indicators.....	15
The GRB Initiatives .....	15
Concluding Remarks .....	16
<b>Jordan .....</b>	<b>17</b>
Background Indicators.....	17
The GRB Initiatives .....	17
Concluding Remarks.....	21

## Contents

<b>Morocco</b> .....	<b>21</b>
Background Indicators.....	21
The GRB Initiatives .....	22
Concluding Remarks.....	24
<b>Palestine</b> .....	<b>25</b>
Background Indicators.....	25
The GRB Initiatives .....	25
Concluding Remarks.....	28
<b>Tunisia</b> .....	<b>29</b>
Background Indicators.....	29
The GRB Initiatives .....	29
Concluding Remarks.....	30
<b>Yemen</b> .....	<b>31</b>
Background Indicators.....	31
The GRB Initiatives .....	31
Concluding Remarks.....	32
<b>Suggested Entry Points</b> .....	<b>33</b>
<b>Appendix 1: Sources for Standard Indicators</b> .....	<b>35</b>
<b>Appendix 2: Bibliography</b> .....	<b>36</b>

## Introduction

UN Women Regional Office for Arab States is currently implementing regional programmes to advance the economic empowerment of women in the Southern Mediterranean Region and to assist them to reposition themselves in the political and decision-making spaces in their respective countries. In addition to country-level interventions, the programmes work at regional level through several initiatives. The latter include the establishment of a knowledge hub on women's economic empowerment and political participation which generates knowledge products, facilitates experience-sharing, and provides technical assistance to the region.

This knowledge product presents profiles of the gender-responsive budget (GRB) initiatives that have been undertaken in nine Arab States over the last decade or so. The objective is to share this work with actors in the region and beyond, so that they can learn from the experiences, and use the lessons learned in further work in these countries and others.

The profiles are preceded by general observations on the patterns that emerge across the nine country profiles. The report ends with a few suggestions of areas for further work. As will be evident from the profiles, what can be done and is being done in a particular country is shaped by the particular characteristics and circumstances of the country concerned. Actors inside each of the countries will need to discuss whether these suggestions are appropriate for their own countries.

Each country profile starts with a table containing standard indicators. These profiles already indicate the extent to which countries differ in respect of some of the relevant characteristics. Sources for the indicators are provided in Appendix I. Global compilations were used as the source wherever possible so that the definitions, approach and relevant date for each indicator could be as standard as possible so as to facilitate cross-country comparison. The global compilations are all from 2014 or later, and the compilers used the most up-to-date available at the time of compilation.

## Some Observations on the Regional Picture

### Diversity of Country Contexts

The nine profiles span countries that differ from each other in many respects. For example, in terms of population, they range from Bahrain, which has just over than one million people, to Egypt with more than 84 million. Bahrain is also unique among the nine countries in that only 38 per cent of its population is female. In terms of relative wealth, Palestine has national per capita income of USD 2,965.9, while Bahrain's is more than eight times higher, at USD 24,855.2. In terms of budget, Jordan is the only country that scores more than 50 out of 100 on the International Budget Partnership Open Budget Index. Iraq's score is only 3.

The International Monetary Fund classifies three of the countries – Iraq, Palestine and Yemen – as fragile states. In these countries one can expect governance-related reforms such as GRB to be particularly challenging. In the case of Palestine, in particular, due to the occupation, the Government has much less control over its own budget than would be the case in other countries. This affects the possible alliances within a GRB initiative and perhaps partly explains why the civil society aspect of GRB is relatively prominent in Palestine.

## UN Women's Role

UN Women has supported GRB activities in virtually all the countries.<sup>1</sup> The exception is Algeria, where the main support came from the United Nations Development Programme, and GRB was part of a broader joint programme that was not restricted to GRB or even to gender. However, Algeria did participate in a regional workshop organized by UN Women. In Algeria the government focal point for GRB was the Ministry of Agriculture and Rural Development (MARD) in collaboration with the Ministry of Finance. This line ministry was chosen consistent with the focus on rural women within the broader joint programme.

The fact that UN Women has country programmes but does not have offices in Tunisia and Yemen may partly explain why the GRB activities undertaken by these two countries have been somewhat limited. UN Women's role is generally described as "support", but may well go beyond that to leadership. In at least some of the countries, GRB might not have been undertaken at all if not for UN Women promoting the initiative.

## Government Versus Civil Society Focus

Across the nine countries, the focus has generally been on government more than other actors. There has been some civil society engagement in countries such as Jordan, Morocco and Palestine, but the focus has generally been on government officials and development of tools for those officials. This is appropriate to the extent that government is responsible for drawing up and implementing the budget, and is accountable for public money. Nevertheless, there is the danger that GRB initiatives may be weakened if there is not some input from outside government.

## Partnership and Focus within Government

In several of the countries, the UN Women partnership has been with the national gender machinery alongside the Ministry of Finance. Jordan and Palestine are examples of countries where the national gender machinery appears to have played a prominent role. In Bahrain, it has been the main driver of the agenda for women's empowerment in general, as well as for GRB more specifically. The Ministry of Finance is the natural partner for GRB, given its overall responsibility for the government budget. The national gender machinery may serve as an advocate for gender equality from within government. It may also be able to contribute gender analysis skills.

In Jordan, the national machinery has partnered with UN Women to bring together a much wider range of actors in a GRB network. There is, however, recognition of the need to focus on key actors when implementing activities. For example, training of budget analysts within the Ministry of Finance has been prioritized so that they, in turn, can assist and supervise officials from other government agencies.

There appears to have been limited engagement with parliaments in most countries apart from some training of women parliamentarians. The relative importance of engaging with parliamentarians depends in part on whether the parliament in a particular country has the power to amend budgets.

<sup>1</sup> For simplicity's sake, the profiles refer to the agency throughout as UN Women although in some cases the support began when the agency was still the UN Development Fund for Women – UNIFEM.

## Workshops and Training

All the profiled countries have had GRB workshops and training of some sort. Some – for example Iraq – have not managed to do much beyond this. The “workshops and training” category spans a wide variety of activities. There is, for example, a difference between awareness raising (which tries to foster recognition that budgets are important for gender equality), general training on GRB frameworks and approaches used in other countries (which gives more detailed information and knowledge), and country-specific training for targeted actors on particular tasks and instruments (which goes beyond knowledge to impart skills which relevant actors can use in their working life). Until countries reach the latter step, GRB initiatives are unlikely to effect a real change in budget numbers and processes.

## Scope and Reach

GRB initiatives often start with pilots. Piloting allows the new approach to be tested before it is extended. The ministries chosen for pilots are generally those thought to be most important from a gender perspective, those with relatively large budgets, and/or those involved in the broader budget reforms. The extent to which GRB expands beyond the pilot ministries differs. In Morocco GRB has expanded from the initial pilot involving four ministries to 31 ministries contributing to the gender report. In other countries, GRB may not always spread to all areas of government, even at central level. This may not be a serious problem if those outside the initiative have relatively small budgets and limited roles with respect to promoting gender equality.

Some countries have attempted to extend GRB to the sub-national level. The relative importance of doing this depends on the particular functions assigned to sub-national government, as well as where and by whom the budgetary decision-making on subnational government occurs.

## GRB and Budget Reform

All the countries have, or have had, budget reform programmes. These have generally seen government attempting to move away from a traditional line-budgeting approach to a results or performance-based approach. Such reforms introduce opportunities as they emphasize the need to analyse what allocations are intended to achieve rather than simply management of money. However, there can be a danger in tying the GRB initiative too closely to broader budget reform. Firstly, as seen in Morocco, the budget reform process often goes slower than expected. Secondly, government officials struggling with a new approach to budgeting may resist the addition of an additional gender element. Thirdly, GRB can be done even in the absence of results or performance-based budgets.

Several of the countries have included gender-related instruction in budget call circulars and similar budget tools. The way this is done varies. A call circular instruction to “take into consideration” gender issues is not very specific. Tables are more specific, but may raise the challenge – discussed further below – of what can be categorized as “gender”. If the call circular imposes a heavy work burden on government officials, GRB in this form may be difficult to sustain. The extent of the work burden may explain why Egypt no longer has regular situational and budget analyses. However, Morocco seems to have been able to sustain an approach which requires that officials prepare long reports.

Institutionalization of GRB through tools such as the call circular or budget act means that there is less chance that the initiative will disappear. Nevertheless, GRB is vulnerable to the effects of broader political developments, and may be treated less seriously and with less enthusiasm in periods of political crisis and change.

## The Link to Equal Opportunities in Employment

Countries such as Bahrain and Egypt place emphasis on equal opportunities for government employment within their GRB initiatives. Unfortunately, there is no global database that gives the proportion of government officials who are women in different countries. Some of the nine countries have collected or started to collect this information as part of the GRB initiative. This focus is important because government employment is usually relatively secure and well-paid, and women should thus have their fair share of these opportunities. Further, having women in government could make decision-making more gender-responsive. However, the latter is not an automatic result of having women in government, and is only a real possibility if women are in management. Morocco has therefore recently started tracking this indicator within its GRB initiative. There is a danger in over-emphasizing equal opportunities for government employment if this reduces the effort put into other aspects of GRB, as there is always a much larger number of women outside government than inside and the women outside are generally more disadvantaged and more in need of support from the government budget.

## South Australia's Three-category Framework

Egypt has explicitly drawn on South Australia's three-category framework for GRB in its initiative. This framework has also informed work in other countries, in part because several of the other countries have used Egypt's experience to shape their own initiatives.

The three categories of the South Australian framework are<sup>2</sup>:

1. Gender-specific expenditure allocations, where an expenditure such as an allocation for the national gender machinery or an allocation for scholarships for tertiary study of young women is explicitly and fully directed to women or gender;
2. Expenditure allocations for supporting equal opportunities among government employees, where an expenditure is intended to facilitate recruitment, employment and/or promotion of women in government, for example through establishment of childcare facilities or special training for women in particular occupations or for management positions; and
3. Other public expenditure assessed for its impact on gender, when an allocation is not explicitly gendered, but in practice will advance gender equality and/or address women's strategic or practical needs. An example would be increased allocations for reproductive health or for sexual offences courts, because in both cases women predominate among those who are negatively affected when these services are not available.

The focus on equal opportunities for government employees can be understood as a focus on South Australia's category 2. In some countries, it seems that the focus might be primarily on South Australia's category 1 – programmes targeting women directly – and less on category 3, i.e. the gender implications of “mainstream” programmes. Performance budgeting and indicators on beneficiaries can help move beyond the focus on category 1. Egypt seems to show this progression.

Focusing on category 3 is, conceptually, the most difficult, as one needs to determine which allocations and expenditure can be classified as “gender-relevant. In the case of Egypt, El-Rawy has suggested that the expenditure reported for GRB by government may not always be completely reliable. He notes, for example, that, in one year, the allocations for women increased from EGP 3.256 billion to EGP 135.2 billion, and questions whether this is possible.<sup>3</sup> El-Rawy's observation highlights the difficulty of determining what constitutes “GRB expenditure”.

2 Budlender D. and Sharp R. with Allen K. (1998). How to do a gender-sensitive budget analysis: Contemporary research and practice. AusAID and Commonwealth Secretariat: Canberra and London: 56.

3 El-Rawy H. (2009). Gender-sensitive budget in Egypt 2002-2007. Budgetary and Human Rights Observatory.

The Jordan case study is also interesting in this respect. As seen above, the Jordanian GRB initiative is understood to have resulted in an increase in allocations for identified women's key priorities from 1.3 billion JOD in 2013 to 1.6 billion JOD in 2015. The case study details the allocations that were classified as gender-relevant. A simpler comparison is the increase in the budget allocated to implement Jordan's national strategy which resulted from the costing of the strategy.

Finally, the profiles show very clear examples of lesson-learning across countries. The fact that Tunisia's recent initiative was influenced by Morocco, while other countries more often refer to the influence of Egypt and Jordan, may reflect the influence of language. However, language may itself be an indicator of other differences, for example relating to how government and budgeting are organized.<sup>4</sup>

## Algeria

### Background Indicators

Population (000s)	40,633
Female population (000s)	20,098
% of population that is female	49.5%
Gross domestic product per capita (US\$)	5484.1
Gross national income per capita (US\$) - male	22,009
Gross national income per capita (US\$) - female	3,898
Human development index	0.736
Gender development index	0.837
Gender inequality index	0.413
Open budget index score	19
Open budget index rating	Scant
Net official development assistance/GNI	0.1
% of national parliamentarians who are women	32
Ratification of CEDAW	Yes, 1996, with reservations
Type of government	Republic, bicameral parliament
Parliamentary power to amend budget	Increases in expenditure or decreases in revenue must be balanced by other decreases or increases
Budget balance 2015/16	-1.3

<sup>4</sup> For a discussion of the differences between the Anglophone and Francophone budgeting systems, see Lienert I. (2003). A Comparison between two public expenditure management systems in Africa. Working Paper WP/03/02. International Monetary Fund: Washington DC.

## The GRB Initiatives

GRB activities in Algeria were initiated in September 2010 as part of the Algerian Government's Al Insaf Joint Programme 2010-2013. The programme involved a partnership with United Nations agencies. It was funded through the multilateral Millennium Development Goal funding mechanism, with the Spanish Government as the primary funder.

The full name of the Joint Programme, which was funded by the Spanish Government, was Joint programme for gender equality and the empowerment of women in Algeria. Its focus was achievement of Millennium Development Goal 3. UN Women was the implementation agency for activities related to GRB, which made up a relatively small part of the full joint programme.<sup>5</sup> The GRB activities were expected to contribute to the realization of Outcome 1 of the programme namely "The process of equitable decision-making on development strategies and programmes is enhanced through improving the quality of information on gender and building capacity of national institutions for taking gender issues into account in social and economic areas."

The focal point within government was the Ministry of Agriculture and Rural Development (MARD) in collaboration with the Ministry of Finance. This ministry was chosen consistent with the focus on rural women within the broader joint programme. Rural women is also an ongoing area of concern for the Ministry of National Solidarity, Family and Women's Affairs.<sup>6</sup>

The programme document provided for two main areas of activity, namely:

- A feasibility study on GRB in Algeria that would explore how gender could be integrated into decision-making, budgeting, implementation, monitoring and evaluation of government programmes and strategies;
- Training for officials of the Ministry of Finance on results-based management targeting, in particular, those involved in the budget reform pilot project.

It was hoped that the initiative could also link up with related studies, ongoing or planned at the time, namely a national time use survey which was in the field in 2012, and a study on the gender impact of economic liberalization.

The GRB feasibility study was completed, and included a case study of the MARD. In particular, the case study included gender analysis of a rural development programme and fund within the MARD budget.

The findings of the feasibility study were presented to focal points of the Ministries of Finance, Women and the Family and the MARD in May 2012. A follow-up training workshop was organized for MARD officials in October 2012. The feasibility study was used to develop more detailed plans in respect of staff of different directorates who would be engaged. The study also provided the necessary information for the MARD's first gender report. This was included as an appendix to the MARD's budget submission, to provide support for the proposed budget allocations.

The narrative report<sup>7</sup> on the joint programme notes that funds for training of planning and budget officials and production of guides were not transferred. This suggests that these planned activities were not carried out. A further planned activity to support the Ministry of Employment to establish GRB performance indicators was dropped as indicators were already in place.

5 MDG Fund and Algeria: Joint programme for gender equality and the empowerment of women in Algeria <http://www.mdgfund.org/node/492>, accessed 1 July 2016.

6 <http://allafrica.com/stories/201601042606.html>, downloaded 27 June 2016.

7 MDG Fund. Programme commun pour l'égalité entre les genres et l'autonomisation des femmes en Algérie: Rapport Narratif Final.

There were plans to pilot GRB in one wilaya (region) in the country, but these did not materialise.

Beyond the GRB work, the first national time use survey in the country, covering 9,000 households, was completed and a report produced.<sup>8</sup> This could provide useful information for future GRB work, as the detailed information produced by time use surveys on the situation and different needs of women and men are not readily available from other sources.

## Concluding Remarks

UN Women's draft document on GRB in Arab States categorized GRB in Algeria as not having taken off, despite various attempts. The narrative above suggests that this assessment is accurate.

Both the time use survey and the critical mass of women parliamentarians provide some building blocks for a better environment in which to engage in GRB. With respect to parliamentarians, reform of the electoral law has made Algeria the only Arab country that has managed to reach the target of 30% of women in its National People's Congress.

Another important factor that could encourage acceptance of GRB by the Algerian Government is the sharp drop in oil prices which began towards the end of 2015. This development will increase pressure on the Government to accelerate economic reforms that can contribute to increased economic efficiency. As a first step, in July 2016, the Council of Ministers adopted a new budget reform aimed at "normalization" of budget expenditures over a 3-4 year period.

## Bahrain

### Background Indicators

Population (000s)	1,360
Female population (000s)	518
% of population that is female	38.1%
Gross domestic product per capita (US\$)	24,855.2
Gross national income per capita (US\$) - male	49,890
Gross national income per capita (US\$) - female	20,038
Human development index	0.824
Gender development index	0.940
Gender inequality index	0.265
Open budget index score	n/a
Net official development assistance/GNI	n/a
% of national parliamentarians who are women	8

8 <http://database.shemera.eu/shemera182/handle/123456789/25>, accessed 27 June 2016.

Ratification of CEDAW	Yes, 2002 with reservations
Type of government	Constitutional monarchy
Parliamentary power to amend budget	n/a
Budget balance 2015/16	-3.7

## The GRB Initiatives

In Bahrain, the national women's machinery has been the main driver of the agenda for women's empowerment in general. It has also been the driver for GRB more specifically.

The first national conference for Bahraini woman was held in November 2010 under the title "Mainstreaming women's needs into development – the role of national efforts". It focused, among other things, on identifying the roles of different actors in implementation of GRB. In the same year, the national budget allocated 25 million Bahraini dinars for recruitment and training for 103 men and 231 women.<sup>9</sup> This allocation recognized the underrepresentation of women among government employees. For the 2011 and 2012 budget years, the Ministry of Finance's budget circular encouraged ministries and agencies to conduct gender analysis of their expenditure.

Bahrain's efforts have been influenced by Egypt's experience. The lessons learned from Egypt were facilitated by mutual visits between the two countries by those involved. Bahrain has, in particular, followed Egypt in its emphasis on equal opportunity for government employees.

In line with the lessons from Egypt, by 2013 the Supreme Council for Women in the Kingdom of Bahrain, headed by the wife of the monarch, had facilitated the creation of equal opportunities units in 10 ministries.

On the public finance side, in 2011/12 the Kingdom of Bahrain moved from line item budgeting to programme and performance budgeting. The budget circular subsequently highlighted the Government's commitment to equal opportunities in formulating and implementing the budget. Emphasis was also placed on including sex-disaggregated data in budget documents.

Bahrain University's National Women's Council has also engaged in GRB through lobbying of parliamentarians and providing support to government agencies.

## Concluding Remarks

Bahrain differs from the other eight countries on a range of the background indicators. It is the wealthiest of the nine countries, with a GDP per capita of USD 24,855 in 2014. It also has the highest human development index of the nine countries. At least in part because the gender development index is heavily influenced by the human development index, it also has the highest gender development index. Further, female per capita income expressed as a percentage of male per capita income is higher than in the other eight countries. All these indicators suggest a favourable environment for GRB. However, it is also exceptional that women and girls account for only 38% of the population. This unusual profile is likely to mean that the situation of women and girls in Bahrain is different from that of women and girls in other countries, and that policies and budgets would need to be adapted accordingly to be gender-responsive.

9 Kolkovich Lisa and Shibuya Sakina (2016). Middle East and Central Asia: A survey of gender budgeting efforts. Working Paper WP 16/151. International Monetary Fund: Washington DC.

## Egypt

### Background Indicators

Population (000s)	84,706
Female population (000s)	42,170
% of population that is female	49.8%
Gross domestic product per capita (US\$)	3,365.7
Gross national income per capita (US\$) - male	16,049
Gross national income per capita (US\$) - female	4,928
Human development index	0.690
Gender development index	0.868
Gender inequality index	0.573
Open budget index score	16
Open budget index rating	Scant
Net official development assistance/GNI	1.2
% of national parliamentarians who are women	7
Ratification of CEDAW	Yes, 1981, with reservations
Type of government	Republic, semi-presidential, unicameral parliament
Parliamentary power to amend budget	May change budget, but must agree funding sources with executive if expenditure increases
Budget balance 2015/16	-10.7

### The GRB Initiatives

The groundwork for GRB in Egypt was laid in the period 2000 to 2004 when Equal Opportunities Units (EOUs) were established in all ministries. In each ministry the EOU fell under the Office of the Minister. Their task was to promote gender equality within the ministry concerned. The Ministry of Finance (MOF) established its EOU in July 2001. This unit then became the link between the National Council for Women (NCW), which is Egypt's national machinery, and the MOF.

During this period the NCW, with support from UN Women, raised awareness about the concept of GRB among senior planning and budget officers. The first workshops were conducted in collaboration with the Public Administration Research and Consultation Center at Cairo University in February 2002. Some analytical work was also done in these years to highlight the situation of women and men. A survey of women in Egyptian ministries

found that almost all ministries no longer had programmes targeting women directly. The exceptions were the Ministries of Electricity, Foreign Trade and Finance, each with one project, and the Ministry of Social Affairs (later renamed Social Solidarity) with 20 projects.<sup>10</sup> During this period, there were also efforts to mainstream gender in policy, including in the national plan.

This early work laid the basis for a five-year initiative entitled “Equal Opportunities for Women in the National Budget of Egypt”. The project had two pillars. The first was to establish a GRB programme, with specific focus on the education, water, health and labour sectors. The second related to equal opportunity for government employees within the MOF.<sup>11</sup>

From about 2004, the MOF became the lead agency for implementation of GRB performance budgeting initiatives in Egypt. It is supported on GRB by the NCW, the Ministry of Planning, and Institute of National Planning within government and UN Women as a key external technical support. Other partners include the National Council for Childhood and Motherhood, Ministry of Economic Development, Central Agency for Public Mobilization and Statistics, Parliament’s upper and lower houses, academics and research centres, civil society and the media. The Embassy of the Kingdom of the Netherlands has been the main funder of the activities.

The first phase of GRB focused on development of tools and methodology. The work included some analysis that informed future GRB implementation, such as analysis of the budget cycle. It also included analysis and other activities that were intended to be ongoing. These included regular two-yearly situational analysis of the situation of women and men, development of gender indicators, and establishment of a monitoring and evaluation system. Unfortunately, the situational and budget analyses do not appear to have been done regularly after 2007.<sup>12</sup>

The focus during this period was on five sectors, namely education, health, finance, human resources and immigration, and water resources and irrigation. In its analysis, the MOF used the three-category framework which was used in South Australia in the 1980s. The three categories were: (a) gender-specific expenditure allocations; (b) expenditure allocations for supporting equal opportunities among government employees; and (c) other public expenditure assessed for its impact on gender.<sup>13</sup>

During this period, the focus in terms of engagement with officials shifted from awareness raising to training. An expert group was established with representatives of the MOF, NCW, the Ministry of Economic Development (which is responsible for drafting the national multi-year socio-economic plans), Institute of National Planning and UN Women. The group developed a tailored training manual, the gender-responsive budgeting knowledge package, using a participatory approach. The package, made up of eight modules, was used to train the MOF’s budget officers. This helped in establishing a cadre of trainers within the MOF. Subsequently, more than 300 budget officers were trained on how to calculate monitoring and evaluation and equal opportunity indicators.

As early as 2002, Egypt’s Prime Minister and the Minister of Finance had announced that they would be moving away from the traditional line item approach to budgeting towards performance budgeting. In 2005, the Government committed to achieving performance budgeting by 2010 when Act 87 of that year stated that “the line item budget should be transformed to a performance-based budget by 2010.” It was hoped that this would

10 El-Rawy H. (2009). Gender-sensitive budget in Egypt 2002-2007. Budgetary and Human Rights Observatory.

11 OECD and Centre for Arab Women Training and Research (2014). Women in public life gender, law and policy in the Middle East and North Africa.

12 Kolkovich Lisa and Shibuya Sakina (2016). Middle East and Central Asia: A survey of gender budgeting efforts. Working Paper WP 16/151. International Monetary Fund: Washington DC.

13 Ministry of Finance, Arab Republic of Egypt (2009). Egypt’s performance-based budget programme 2006-2009. Arab Republic of Egypt. Presentation to meeting: Addressing gender in public management, OECD, Paris.

provide a favourable environment for GRB. In practice, movement towards performance budgeting was very slow.<sup>14</sup> GRB activities went forward nevertheless.

In 2008 the Ministry of Finance and NCW submitted a proposal to Parliament on institution-wide implementation of GRB and performance budgeting. Parliament approved this proposal and both the budget circular for 2008/09 and the budget act (the act that reflects parliamentary approval of the budget) reflected this decision.

The budget circular of 2008 (and those that followed) required government agencies to include gender-disaggregated data in their submissions. The 2008 circular highlighted the needs of children alongside those of women and men. It stated:

“Mainstreaming the needs of the Egyptian family, man, woman and child, in the national budget is required to promote social justice and safeguard the rights of the child. This comes as part of Egypt’s obligation towards the international conventions and treaties concerned with woman and child, and paving the way to applying gender responsive budgets in the future.”

Articles 11 and 12 of the Budget Act read as follows:

*“... all entities included in the national budget should be committed to any expenditure related to social justice and safeguarding the rights of the child, in a way that promotes application of gender-responsive budgets, and it is not allowed to transfer from it or use its surplus in spending on other budget lines, except with an official approval from the Minister of Finance or whom he delegates.*

*The grants allocated for centres concerned with women, family and child, as well as other civil society organizations concerned with social justice are spent with an approval from the Minister concerned”.*

Article 12 was introduced because ministry staff were transferring allocations for women-specific projects to other budget lines within the Ministry.

The 2008 budget also had a gender report annexed to it showing women-specific allocations. Further, the MOF’s Statistical Statement of 2008/2009 included gender-sensitive data. These data were produced through collaboration between the MOF and the Central Agency for Public Mobilization and Statistics to collect sex-disaggregated data on beneficiaries of public services within five governorates.<sup>15</sup>

In 2009, Act No. 53 of 1973 was amended by Ministerial Decree 668 to state that the principles of gender-responsive and performance-based budgeting are to be upheld in Egypt’s budgets. Accordingly, in 2009/10, the Government piloted the move to performance budgeting. Changes were made to the national budget template tables that would facilitate analysis of data from a performance and gender perspective, and the initiative was rolled out more broadly. This provided the opportunity to introduce GRB in 15 governorates.<sup>16</sup>

14 El-Rawy H. (2009). Gender-sensitive budget in Egypt 2002-2007. Budgetary and Human Rights Observatory.

15 Kolkovich Lisa and Shibuya Sakina (2016). Middle East and Central Asia: A survey of gender budgeting efforts. Working Paper WP 16/151. International Monetary Fund: Washington DC.

16 OECD and Centre for Arab Women Training and Research. 2014. Women in public life gender, law and policy in the Middle East and North Africa.

Beyond government officials, the NCW, UN Women and the United Nations Development Programme supported the establishment of the Women's Parliamentary Forum. This forum was encouraged to engage in budget discussions.<sup>17</sup>

In December 2010, a new two-year project, the gender-responsive social budgeting project was initiated at the request of the EOU. The direct beneficiary partners were local budget employees in 27 governorates. The focus was on five sectors within the governorates, namely health, education, labour, social security, and food security. One of the first steps was a needs assessment within each of the governorates. Support was provided through on-the-job training in the governorates to provide both theoretical knowledge and practical experience as employees developed GRB templates in parallel to the traditional line item budgets which continued to be used.

The project envisaged the development of a gender-responsive social budgeting strategy. The UN Women definition of social budgeting includes both allocations that counter social exclusion and discrimination and processes that provide for inclusion of the goals and priorities of all members of society.<sup>18</sup>

The January 25 revolution in 2011 affected GRB activities for both security and logistical reasons. Nevertheless, the EOU was able to resume activities and hold training workshops after a period of instability and unclear political will. Despite this, the constant changes in political leadership threatened all initiatives related to women's rights and gender issues, including GRB.

Egypt has placed more emphasis than some other countries on producing GRB materials. The products include a manual analysing the Egyptian GRB initiative, translation of Diane Elson's books into Arabic, and translation of the ILO/UNIFEM financing for development and aid effectiveness modules into Arabic. A documentary film that highlights the phases of the Egyptian GRB experience has also been produced.

An Arabic e-learning system has been developed in cooperation with the Regional Information Technology and Software Engineering Center. The system has been tested by local budget employees and Iraqi study tour participants. Egypt hopes to launch the GRB e-learning system as a knowledge hub for Arabic-speaking countries. The Egyptian Government has already shared its experience with other countries in the region, including through visits by government officials and others. Countries that have drawn on the lessons from Egypt include Bahrain, Iraq and Palestine.

## Concluding Remarks

Egypt has had more sustained GRB work and achievements than most other countries in the Arab region. This is evidenced, among other things, by the inclusion of GRB-related wording in the budget circular and Budget Act and specified tables for sex-disaggregated data.

Egypt's focus on equal opportunities might be limiting if equality is understood in the sense of formal equality, which wants "the same" benefits and treatment for women and men, rather than substantive equality, which focuses on outcomes rather than opportunity, and recognizes that different benefits and treatment might be needed for women and men to achieve this. The reference in the budget documents to "women and men" alongside children suggests that there is some sensitivity around highlighting the needs of women in particular.

17 Ministry of Finance, Arab Republic of Egypt (2009). Egypt's performance-based budget programme 2006-2009. Arab Republic of Egypt. Presentation to the meeting: Addressing gender in public management, OECD, Paris.

18 Morsy M. (2012). The gender-responsive budgeting programme in Egypt: From initiative to experience (2000-2012). PowerPoint. UN Women.

## Iraq

### Background Indicators

Population (000s)	35,767
Female population (000s)	17,693
% of population that is female	49.5%
Gross domestic product per capita (US\$)	6,420.1
Gross national income per capita (US\$) - male	23,515
Gross national income per capita (US\$) - female	4,279
Human development index	0.654
Gender development index	0.787
Gender inequality index	0.539
Open budget index score	3
Open budget index rating	Scant
Net official development assistance/GNI	0.6
% of national parliamentarians who are women	27
Ratification of CEDAW	Yes, 1986, with reservations
Type of government	Republic with unicameral parliament
Parliamentary power to amend budget	May increase or decrease expenditures
Budget balance 2015/16	-0.3
International Monetary Fund classification	Fragile state

### The GRB Initiatives

The UN Women GRB project in Iraq falls within the country's Iraq public sector modernization programme. Over the period 2013-2015 the GRB programme was funded through multi-donor funds. The lead partners on the government side are the Ministries of Women's Affairs, Planning, Finance, while line ministries and provincial councils are implementing partners.

UN Women has supported the Ministry of Women's Affairs to establish a national network for GRB. The national network is chaired by the Minister of Women's Affairs. It includes representatives and focal points from various line ministries. It is an internal government network that is meant to coordinate implementation of GRB initiatives utilizing gender units established in each line ministry.

The network has collaborated with the Higher Committee on Budgeting and Planning within the Council of Ministers Secretariat that is responsible for moving from the current line item budget to programme-based budgeting. The shift to programme-based budgeting has, however, not yet happened. This makes the implementation of GRB more challenging.

Three ministries are piloting results-based budgeting, namely health, education and higher education, and also the municipalities. Their work is supported by the Ministries of Planning and Finance and UN Women.

UN Women commissioned the KIT Institute of the Netherlands to support GRB in Iraq from August 2013 to May 2014. KIT provided training workshops, mentoring and technical assistance to government agencies, civil society organizations and academics.<sup>19</sup> KIT provided support on GRB at national level as well as within the regional government of Kurdistan. Subsequently, the UN Women programme's focus expanded to the governorates of Najaf and Basra.<sup>20</sup> The Planned inclusion of Salah Al-deen was not possible for security reasons.

KIT supported gender budget analysis in the Kurdistan region in two of the previous pilot sectors, namely health and education, as well as water and sanitation. A joint task force of government and civil society actors was established to facilitate sharing of best practices and experiences. Information sessions were held with parliamentary committees and the Council of Ministers to help them understand their roles in budget reform.

The United Nations Development Programme (UNDP) collaborated with UN Women in providing support in relation to GRB. In August 2015, UNDP supported a three-day high-level workshop on GRB as part of its European Union-funded local area development programme.<sup>21</sup> Participants at the workshop included representatives of governorate administrations from all 18 provinces of the country, as well as of the Ministry of Finance and Ministry of Planning.<sup>22</sup> The agenda covered women's empowerment, GRB and human rights, as well as the criteria and strategic framework for gender equality. It included presentations of international experiences by experts. Speeches by various ministers and officials highlighted both the development opportunities that might be available through the programme as well as the importance of equal opportunities for women in governorates.

## Concluding Remarks

Iraq's trialling of GRB is relatively recent. It appears to constitute a relatively small part of a broader UN programme. There is limited evidence of real interest in GRB from within and beyond government, or of real work done by local actors apart from attendance at workshops. The lack of interest can be attributed to the change in the Government's priorities resulting from the war, with resources depleted by military operations. However, individual line ministries, including the Ministry of Health, remain interested in GRB. The fact that Iraq is the lowest-scoring of the nine countries on the Open Budget Index will add to the difficulties of taking GRB forward. On the positive side, Iraq has a relatively high percentage (27%) of female parliamentarians.

19 Gender-responsive budgeting with UN Women Iraq. <http://www.kit.nl/gender/project/gender-responsive-budgeting-un-women-iraq/> accessed 2 July 2016

20 UN Women Arab States. <http://arabstates.unwomen.org/en/countries/iraq>, accessed 2 July 2016.

21 High level workshop on gender equality in budgeting. Erbil. August 2015, <http://www.iq.undp.org/content/iraq/en/home/presscenter/pressreleases/2015/08/24/high-level-workshop-on-gender-equality-in-budgeting-launched-in-erbil-.html>, accessed 2 July 2016.

22 UN Women (2015). Gender-sensitive budgeting workshop: Post event report.

## Jordan

### Background Indicators

Population (000s)	7,690
Female population (000s)	3,769
% of population that is female	49.0%
Gross domestic product per capita (US\$)	5,422.6
Gross national income per capita (US\$) - male	18,831
Gross national income per capita (US\$) - female	3,587
Human development index	0.748
Gender development index	0.860
Gender inequality index	0.473
Open budget index score	55
Open budget index rating	Limited
Net official development assistance/GNI	7.6
% of national parliamentarians who are women	12
Ratification of CEDAW	Yes, 1992, with reservations
Type of government	Constitutional monarchy with elected government
Parliamentary power to amend budget	May only decrease expenditures
Budget balance 2015/16	-8.2

### The GRB Initiatives

Jordan began introducing programme-based budgeting in 2008. The Ministries of Health, Education, Higher Education, Social Development, Labour, Planning and International Cooperation, and Finance were chosen as pilot ministries for this initiative.

In 2010, UN Women partnered the General Budget Department (GBD) within the Ministry of Finance in a one-year pilot on GRB. As part of this pilot, the GBD requested all the ministries involved in the programme-based budgeting pilot to report on the number of female employees by grade. Other components of the pilot included recruitment of women in the GBD into specialized professions, use of gender-sensitive indicators within GDB templates, listing the budget allocations for programmes and projects targeting women, comparing these allocations with Jordan's international obligations, and defining the obstacles facing the implementation of GRB in Jordan. This GRB initiative ended in late 2010.<sup>23</sup>

<sup>23</sup> Kolkovich Lisa and Shibuya Sakina (2016). Middle East and Central Asia: A survey of gender budgeting efforts. Working Paper WP 16/151. International Monetary Fund: Washington DC.

Soon after, Jordan became one of the 15 countries included in the multi-country UN Women Programme Increasing Accountability in Financing for Gender Equality (2012-2015) funded by the EU, Italy and Spain. The programme targeted national planning and budgeting as well as aid management mechanisms. The implementing partners within Jordan were the Jordanian National Commission for Women (JNCW), the General Budget Department within the Ministry of Finance, and the Ministries of Labour, Social Development and Health.

Activities undertaken included development and costing of a national strategy on the advancement of women, analysis of the budget cycle, amendments to the budget circular, and establishment of a GRB network.

The costing of the national strategy was done using tools and guidelines provided by UN Women headquarters. The approach avoided over-inflated costs by excluding the costs of programmes whose objectives could be achieved through other initiatives. One concrete outcome of the costing was that the budget allocated to implement the strategy increased from JOD 4,140,000 to JOD 7,218,000.<sup>24</sup>

The GRB network is seen as one of the more important achievements of GRB work in Jordan.<sup>25</sup> The network was first established in March 2013 but formally launched only in September 2015. It includes members from the Ministries of Finance (General Budget Department), Planning and International Cooperation, Health, Labour, Social Development, Education and Justice alongside members of parliament, gender advocates, civil society organizations, academic institutions, political parties, youth organizations, media institutions, the private sector (e.g. Jordanian banks) and international organizations and donors.<sup>26</sup> The JNCW is represented in the network through a range of committees, teams and networks which operate under its umbrella.

The network is intended as a support mechanism rather than an executive body. It sees its most important objective as to translate objectives and ideas into simple operational steps that can be implemented through government institutions, voluntary bodies, civil society organizations and international donors.

UN Women has organized a series of training courses and workshops for network members. These activities have targeted government officials from the MOF (and the General Budget Department in particular), the Ministries of Labour, Health and Social Development, JNCW, civil society, members of parliament and academia. A recent evaluation recorded general agreement that it was important to ensure that there was a team of officials within the General Budget Department with the skills and knowledge to support GRB in expanding to all the rest of government.<sup>27</sup> It was also felt important to extend GRB training to all 30 budget analysts, as to date only 15 of these officials have been trained in GRB.

UN Women, working in cooperation with the JNCW, also supported members of the GRB network to finalize a National Network Action Plan to support GRB in Jordan (2015-2017). An opinion poll of network members was used to elicit feedback on what should be included in the action plan. The formal launch of the network was used to publicize the plan. The JNCW is now endeavouring to secure funding for its implementation.<sup>28</sup>

Gender was included in the budget circular and statement for the first time in 2013. Circular No. 16 of 2013 required that all ministries, departments and units “take into consideration gender and child issues in identifying

24 Chaturvedi Suvira (2016). Jordan: Case Study Report: Final evaluation of the global programme on increasing accountability in financing for gender equality. International Solutions Group.

25 idem.

26 Jordanian National Commission for Women and UN Women (2015). The national network action plan to support gender-responsive budgeting in Jordan (2015 – 2017).

27 Chaturvedi Suvira (2016). Jordan: Case Study Report: Final evaluation of the global programme on increasing accountability in financing for gender equality. International Solutions Group.

28 Idem.

its indicators. In addition, number of employees by gender and distribution by programme should be specified when presenting each programme's objectives, main services and divisions responsible for implementing those programmes." <sup>29</sup> Similar instructions were included in the 2014 circular. The recent evaluation proposed that training of government officials should focus, in particular, on enabling them to comply with the instructions. <sup>30</sup>

In 2013, the Ministries of Social Development, Health and Labour were able to collect sex-disaggregated data, undertake gender analysis and identify gender gaps. This resulted in an increase in women-friendly allocations in the three ministries' budgets between 2013 and 2014. Increases included the following:

- The budget allocation for the reproductive health and family planning programme increased from 480,000 JOD to 600,000 JOD.
- The budget of the programme to increase the number of beneficiaries of health insurance increased from 2,454,000 JOD to 4,000,000 JOD.
- The budget allocation dedicated for females in the serum and vaccine, medicines and medical consumables programme increased from 21,800,000 JOD to 48,260,000 JOD.
- The allocation for females in the family and children programme increased from 1,913,000 JOD to 2,249,000 JOD. <sup>31</sup>

By 2015, there had been an increase in allocations for identified key priorities for women from 1.3 billion JOD in 2013 to 1.6 billion JOD. By 2015, 20 ministries were using the gender-classified schedules in drawing up their plans and budgets.

Also in 2015, UN Women commissioned an international accountancy firm, Kingston Sorel International, to provide technical support to the General Budget Department in reviewing the budget templates and circular from a gender perspective. The firm provided reports on the Jordanian budget system; call circulars, templates and the Budget Act; and training on GRB.

The firm recommended revisions to all parts of the budget circular, including the introduction, general estimates, budget assumptions, and estimates of current and capital expenditure. It also recommended that the classification structure of expenditure be adapted to include a code that indicates the quantitative share of expenditure going to women. The consultancy noted that the inclusion of such a code would make Jordan "a leading example for many other countries in the region". However, the report does not discuss how the share for each expenditure would be calculated. It also does not explain whether and how children's allocations would be captured in the code, although the suggested amendments to the call circular refer to both male and female adults and children as being of interest.

The consultancy's final report provides details of modified versions of 12 execution and planning templates that will be used in the preparation of the 2017-2018 national budget. The proposed forms and templates include the following:

- Table 1: Total estimated allocations for gender distributed according to chapters for the years 2014-2018
- Table 2: Estimated allocations for gender in economic empowerment distributed according to chapters for the years 2014-2018

29 Financing gender equality, <http://jordan.unwomen.org/en/what-we-do/increasing-accountability-in-financing-gender-equality>, accessed 3 July 2016,

30 Chaturvedi Suvira (2016). Jordan: Case Study Report: Final evaluation of the global programme on increasing accountability in financing for gender equality. International Solutions Group.

31 Information provided by Laila Hatahet, UN Women Jordan, July 2016.

- Table 3: Estimated allocations for gender in political empowerment distributed according to chapters for the years 2014-2018
- Table 4: Allocations for remuneration of employees (female) distributed according to chapters for the year 2014-2018
- Table 5: Number of employees working in the ministries and government departments, included in the General Budget Act disaggregated by gender
- Template 3: Human resources working in each ministry/government department, disaggregated by gender
- Template 4: Allocations for remuneration of female employees distributed according to chapters for the year 2014-2018
- Template 5: Gender allocations (women's economic, social and political empowerment) distributed according to chapters for the year 2014-2018
- Template 6: Gender allocations distributed according to projects for the year 2014-2018
- Template 7: Gender allocations distributed according to activities for the year 2014-2018
- Template 8: Performance Measurement Indicators for programmes that contribute to the achievement of gender equity
- Template 9: Gender allocations distributed according to governorates for the year 2014-2018
- Template 10: Gender allocations for remuneration of employees for the year 2014-2018
- Template 11: Gender allocations for use of goods and services for the year 2014-2018
- Template 12: Gender allocations for other expenses for the years (2013-2017)

Most of these forms seem to assume that one can identify the funds that are “for gender” within all programmes and allocations.

The gender scorecard narrative report prepared by the UN Country Team in Jordan suggested that GRB had been promoted in the Ministry of Planning and International Cooperation.<sup>32</sup> However, the main focus of GRB is in the Ministry of Finance.

Some work has been done beyond the Executive. In 2013, a workshop on GRB was held for “ladies and gentlemen members” of the Jordanian House of Representatives.<sup>33</sup> The workshop highlighted Parliament's role in the budget process. UN Women also collaborated with the Jordanian Coalition on Budget and the General Budget Department to simplify the citizen budget brochure. The amended brochure included an explanation of GRB and highlighted women's and children's shares of the budget.

The United States Agency for International Development (USAID) has expressed interest in supporting GRB in Jordan, and has already provided some support through its Fiscal Reform Project.<sup>34</sup> The support was for development of and training for representatives of 24 government ministries with a Jordan-specific GRB Manual. The manual introduces the gender-specific guidelines, criteria and tools to be used in Jordan.

On the equal opportunity side, the USAID project has provided support for women employees within Jordan's tax administration, and has also trained female administrators, budget and economic analysts, and tax auditors. However, this training was, it seems, not specifically on GRB.

32 Esser, Al (2014). Gender scorecard narrative report. United Nations Country Team (Jordan).

33 Jordanian National Commission for Women and UN Women (2015). The National network action plan to support gender-responsive budgeting in Jordan (2015-2017).

34 USAID. Success story: General Budget Department introduces gender-responsive budgeting manual.

## Concluding Remarks

Jordan's story suggests a lot of enthusiasm. This is seen, for example, in the very broad scope of membership of the GRB network, as well as the large number of gender-related tables and templates to be included when formulating the next budget. The network has enhanced strong professional bonds amongst network members; created a space for civil society to interact with and participate on important national GRB issues and develop linkages with government and other partners; and has opened avenues for the private sector to become involved in gender equality and GRB and work towards a common goal. A further aspect that favours GRB in Jordan is that the country ranks first in the region on the Open Budget Index in terms of budget transparency and has an ongoing fiscal reform and budgetary reform programme.

The long list of templates and forms may cause problems when those who have to complete them face the challenge of identifying what constitute "allocations for gender". An expansion of GRB training and support could partially address this problem. However, if this term is understood as referring only to the South Australian category 1 expenditures, the analysis is likely to be of limited use in showing the real implications of the budget for gender equality.

## Morocco

### Background Indicators

Population (000s)	33,955
Female population (000s)	17,134
% of population that is female	50.5%
Gross domestic product per capita (US\$)	3,190.3
Gross national income per capita (US\$) - male	10,573
Gross national income per capita (US\$) - female	3,222
Human development index	0.628
Gender development index	0.828
Gender inequality index	0.525
Open budget index score	38
Open budget index rating	Minimal
Net official development assistance/GNI	2.1
% of national parliamentarians who are women	17
Ratification of CEDAW	Yes, 1993, initially with reservations
Type of government	Constitutional monarchy, bicameral parliament
Parliamentary power to amend budget	May not increase or decrease expenditure
Budget balance 2015/16	-5.8

## The GRB Initiatives

In Morocco, one of the first steps towards GRB occurred in 2001, when a National Committee on Budgets from a Child and Gender Perspective was established. The Committee included the national women's machinery, and gender focal points, including those in the then Ministry of Finance and Privatization, subsequently the Ministry of Economy and Finance (MEF).

GRB was formally initiated in Morocco in 2002. The process was led by a partnership of the MEF and UN Women. It drew on the findings of a feasibility study for GRB conducted by the MEF and the World Bank in 2001. The study was done in the context of a public expenditure review which formed part of diagnostic studies for budgetary reform.

The Moroccan feasibility study trialled the Australian three-way classification exercise into gender-targeted expenditures, expenditures for equal opportunity for government employees, and other expenditure assessed for its impact on gender. The study found that targeted allocations for women were very small. Moreover, the classification did not reveal whether the targeted spending would address the root causes of gender inequality. It therefore recommended that this classification not be used.

The first phase (2002-2005) of the GRB partnership between the MEF and UN Women focused on capacity building and development of tools. The initiative drew on global experience to produce a manual and guide on GRB and budgetary reform. It developed a strategy to link GRB with budgetary reform and put in place the prerequisites for GRB. It identified gaps in knowledge and in sex-disaggregated and gender-relevant data. Lastly, it built the capacity of a pool of women NGOs to support local level GRB initiatives in the framework of the revised Communal Charter of 2002.

The period 2005-08 was a learning and experimental phase. Four pilot ministries took part in trialling of GRB results-based programming. The selected ministries were Economy and Finance, Health, Literacy and Non-formal Education and Employment and Vocational Training. Capacity building of officials from these ministries used the articles of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) as benchmarks for analysis of policies, programmes and budgets.

2005 saw the launch of the first gender report, which was tabled as part of the annual national budget documents. The process of producing the report was led by the MEF Directorate of Studies and Financial Forecasts and involved hands-on learning by officials of sectoral ministries. The timing coincided with the period in which officials were engaged in formulation of the National Strategy for Gender Equality and Equity (NSGEE).

Simultaneously, at local communal level, there were efforts to use a community-based monitoring system similar to that developed in the Philippines to produce sex-disaggregated data. This was seen as relevant for GRB in that it would lay the basis for evidence-based local planning and budgeting.

The 2009-2012 period was one of building ownership and institutionalization. By the end of the period, 26 departments participated in the production of the 2012 Gender Report. By 2016, 31 ministries, accounting for 80 per cent of the federal budget, took part.<sup>35</sup>

<sup>35</sup> Kolkovich Lisa and Shibuya Sakina (2016). Middle East and Central Asia: A survey of gender budgeting efforts. Working Paper WP 16/151. International Monetary Fund: Washington DC.

The content of the gender reports was further developed over the period 2009-2012, and subsequently. The first gender reports provided an assessment of the situation, identified key gender gaps, and set goals for future performance. From 2011, the report included a section focused on human rights principles as a basis for intersectoral interventions. In 2012, the report used a methodological framework developed by the office of the United Nations Commissioner on Human Rights and included measurable indicators of human rights. The human rights focus was given impetus by the International High Level Conference on GRB in Marrakech, November 2012. UN Women and MEF collaborated in hosting the conference, which had Diane Elson as keynote presenter and resource person. More recently, the reports include summary tables that show the share of women employed in each department as well as women's share of management positions.<sup>36</sup>

Morocco's gender report is longer than GRB reports in many other countries. It has a discursive rather than table-intensive format.<sup>37</sup> The discussion of each ministry identifies shortcomings in implementation of programmes; describes the human rights provisions relevant for each department; identifies whether there is a need to review sectoral strategies; and proposes gender equality-focused improvements to quantified objectives and results indicators.

2012 also saw fieldwork conducted for a national time use survey. In addition, the 2012 conference saw the official launch of a GRB Centre of Excellence, which was formally established in February 2013. This centre is one of three established internationally, with the others in Mozambique (2011) and Russia (2012).<sup>38</sup> Morocco's Centre of Excellence is based in the MEF.

The launch of the Centre was preceded by work begun in 2011 to establish an electronic platform for knowledge management of GRB. This work was led by the Directorates of General and Administrative Affairs, Budget and Studies and Financial Forecasts of the MEF. The objective is to network GRB practitioners at national level with those at international level.

This period also saw finalization of an action plan for implementation of the NSGEE over the period 2012-2016. The cost of the action plan was estimated at more than 40 million euros in 2011, equivalent to 0.5% of the general government budget excluding debt. The European Union contributed funding for formulation and implementation of the plan, the first time that the EU had provided sectoral budget support in the area of gender equality.<sup>39</sup>

In June 2013, the MEF entered into a partnership agreement with UN Women for implementation of the GRB Centre of Excellence, which formed part of the NSGEE action plan. The NSGEE is important in Morocco's GRB story as, in practice, GRB within sectoral departments has been more closely linked to the NSGEE than to sectoral strategies.

The foregoing highlights the lead role played by MEF directorates in GRB in Morocco. Focal points in each of three MEF directorates and the UN Women GRB Team make up a GRB team. In addition, the Directorate of Studies and Financial Forecasts now has a dedicated service responsible for the Gender Report and the Economic and Financial Report, both of which are official budget information reports.

The Gender Report is presented to Parliament but Parliament has limited powers to act on its recommendations.

<sup>36</sup> Ibid.

<sup>37</sup> Budlender D. (2014). Tracking climate change funds: Learning from gender-responsive budgeting (Country examples of budget statements). International Budget Partnerships: Washington DC.

<sup>38</sup> Kolkovich Lisa and Shibuya Sakina (2016). Middle East and Central Asia: A survey of gender budgeting efforts. Working Paper WP 16/151. International Monetary Fund: Washington DC.

<sup>39</sup> European Union (2011). Pays bénéficiaire Maroc: Rapport de mission de formulation de programme d'appui à la politique sectorielle, version finale DPS No. 2010/241-706.

It also has limited capacity for gender analysis that would allow it to propose amendments to the budget. Parliament also has limited time in which to consider a large number of documents, including the Gender Report, that are tabled alongside the Finance Bill.

Morocco started budgetary reform at the same time as experimenting with GRB. The objective of the budgetary reform was to move from input-based formats and processes to a system driven by results. Budgetary reform did not progress as fast as had been hoped. In particular, there were delays in the development and passing of a new Organic Budget Act. The NGO GRB Collective engaged in advocacy for institutionalizing GRB in the reform of that Act.

A new Organic Finance Act was finally adopted in January 2014 in line with Article 75 of the Constitution. Implementation commenced in 2015. Articles 3 and 48 on gender-responsive results-oriented budgeting cover the preparation (gender-sensitive outcomes, outputs and indicators) and reporting phases. The Act includes the formal requirement that a gender report must form part of each year's Finance Bill.<sup>40</sup>

Morocco's GRB work was supported by the Belgian Government's financing of UN Women's Global GRB Programme between 2003 and 2012. Between 2008 and 2012 additional resources were accessed through the Fund for Gender Equality, financed by the Spanish Government. For several years in the development period, UN Women provided the resources for a full-time international consultant to support GRB in Morocco.

Morocco's GRB work has received international recognition. The MEF joined the Community of Practice for financing gender equality set up through the Initiative of the World Bank in partnership with UN Women. In 2014, Morocco was awarded a UN Public Administration Award for its achievements in GRB.

## Concluding Remarks

In Morocco, GRB was introduced in a change-enabling national environment marked by strengthening of the democratic process and human rights, including women's rights. The country's progressive stance with respect to gender equality is illustrated by the fact that Morocco is one of only two of the nine countries covered in this report that currently has no reservations recorded in relation to CEDAW. Its initial ratification included reservations, but these were withdrawn in 2011. The Ministry of Finance, with the support of UN Women, used the shift towards results-based budgeting to initiate the country's GRB initiative.

Morocco's approach to GRB is different from most others in the region in terms of the type of analysis done within government and the underlying conceptual framework. Many other countries have built their approaches on the South Australian approach, which categorizes allocations and expenditures in a way that lends itself to relatively easy tabulation. Morocco's approach involves more narrative-type and extended analysis. This places extra demands on the government officials involved in terms of both analytical skills and the amount of work involved.

Morocco's GRB history is long and persistent. The approach was developed with close attention to planned budgetary reforms. While this was a strength in terms of ownership by the MEF, it resulted in challenges when budgetary reforms were delayed.

40 Kolkovich Lisa and Shibuya Sakina (2016). Middle East and Central Asia: A survey of gender budgeting efforts. Working Paper WP 16/151. International Monetary Fund: Washington DC.

## Palestine

### Background Indicators

Population (000s)	4,549
Female population (000s)	2,240
% of population that is female	49.2%
Gross domestic product per capita (US\$)	2,965.9
Gross national income per capita (US\$) - male	7,726
Gross national income per capita (US\$) - female	1,580
Human development index	0.677
Gender development index	0.86
Gender inequality index	n/a
Open budget index score	n/a
Open budget index rating	
Official development assistance/GDP	
% of national parliamentarians who are women	13
Ratification of CEDAW	Yes, 2014 with no reservations
Type of government	Administrative organization established to govern parts of West Bank and Gaza Strip after 1994
Budget balance 2015/16	-
International Monetary Fund classification	Fragile state

### The GRB Initiatives

GRB activities in Palestine date back to at least 2005. GRB work in Palestine has been funded by a range of development partners since then.

In 2005, the Palestine Economic Policy Research Institute (MAS) was supported by the Canadian International Development Research Centre and the Ford Foundation to assess the gender-sensitivity of the Palestinian budget.<sup>41</sup> The then Minister of Women's Affairs gave guidance on the design of the methodology and the research team included two researchers from the Ministry of Women's Affairs (MoWA).

The analysis spanned the period 1995 to 2005. It had two focus areas: the basic social sectors of education, health, social welfare and labour; and gender mainstreaming in the budget process, using the Emergency Employment Fund established in the post-Intifada era as a case study. Both aspects of the analysis suggested that gender was not formally considered in formulation of budgets. Nevertheless, benefit incidence analysis of direct beneficiaries of government programmes and services revealed some gender sensitivity.

41 Palestine Economic Policy Research Institute (MAS) (2005). Improving the gender-sensitivity of the Palestinian national budget.

Two years later, the Heinrich Böll Foundation provided funding to the NGO Miftah (the Palestinian Initiative for the Promotion of Global Dialogue and Democracy) to bring an international budget expert to Palestine to provide support in planning activities in respect of both GRB and time use over the next three years.<sup>42</sup> (Palestine's statistical agency did, in fact, several years later conduct a national time use survey with support from the Norwegian aid agency.) The Heinrich Böll Foundation and Deutsche Gesellschaft für Internationale Zusammenarbeit provided support for Miftah to train politicians.<sup>43</sup>

The three-day GRB workshop that occurred during the expert's visit involved participants from other NGOs (including MAS) as well as government officials. The workshop confirmed that previous work had established a solid base of awareness and knowledge of GRB among various key groupings in Palestine, and that Miftah was recognized as the lead NGO in this area. Some GRB materials, particularly those from South Africa, had already been adapted and translated into Arabic.

Participants agreed that the focus for the next three years should use a gender-aware policy appraisal approach in respect of the health, labour and education sectors, and that gender budget statements should not be considered until this basic analysis had been done. Participants also agreed that any future work would need to take account of the complicated political situation in Palestine and, in particular, how this affected decision-making, the shape of the budget, and the ability to implement plans.

Between 2012 and 2015, Palestine was one of the countries supported through UN Women's Increasing Accountability in Financing for Gender Equality programme, funded by the European Union, and by Spain in particular. The programme aimed to improve the gender-responsiveness of both Palestine's own public funds and development aid funds. It planned to do this by building the capacity of key actors and by strengthening accountability mechanisms.

The programme included a specific focus on strengthening national action plans for gender equality, ensuring that they had clear targets and that the financing and implementation were aligned with national planning and budgeting processes.

In Palestine, UN Women worked in partnership with the MoWA and the Ministries of Finance, and Planning and Administrative Development. In particular, there was close collaboration with the team in the General Budget Directorate of the Ministry of Finance (MoF). The latter facilitated contact with the experts supporting the implementation of the new public financial management system and also provided English language documents on the Palestinian budgetary system. In preparation for the implementation of the project, a steering committee was established with membership from target ministries to oversee the implementation process.

In September-November 2014, the programme recruited an international GRB consultant to work with the MoWA and MoF on a review of the current budget preparation process. The expert looked, in particular, for ways of using the budget call circular, the Budget Act, and budgetary systems and procedures to promote gender equality and women's empowerment. These efforts were an attempt to link GRB to the ongoing public finance management reforms. Capacity building in GRB targeting the MoWA team and planning and budgeting teams in line ministries took place. The MoWA, in collaboration with UN Women, established a GRB technical team which works closely with the Ministry of Finance in efforts to mainstream gender in the public annual budget.

42 Budlender D. (2007). Report on visit to Palestine. Prepared for Heinrich Böll Stiftung.

43 Kolkovich Lisa and Shibuya Sakina (2016). Middle East and Central Asia: A survey of gender budgeting efforts. Working Paper WP 16/151. International Monetary Fund: Washington DC.

In 2015, officials of MoWA, MoF and the Ministry of Planning and Administrative Development participated in a GRB study tour to Morocco. The study tour was supported by the Spring Forward for Women Regional Programme and funded by the European Union.

On the development aid side, UN Women collaborated with the local aid coordination structure and the MoWA to conduct a gender survey of the structure and came up with several recommendations to enhance mainstreaming of gender within it. In this work, the programme used indicators related to the five principles of the Paris Declaration on Aid Effectiveness. The MoWA is now a full member of the Local Aid Coordination Secretariat, which increases its potential influence. A gender marker system has been developed to enable tracking of allocations for gender equality and women's empowerment within development aid. UN Women also worked with the secretariat to develop a gender charter for the donor community, in an attempt to bolster funding for gender equality and women's empowerment priorities.

The UN Women programme reached beyond government to target civil society organizations and other gender advocates alongside donors. In 2012, UN Women partnered Miftah in raising awareness and capacity building of civil society organizations in GRB. The initiative also targeted individual local experts, academic institutions and the media to expand the pool of local experts on this issue.

Minutes of a policy meeting that discussed the Palestinian national budget of 2014 give a sense of the work done as well as the challenges faced.<sup>44</sup> The minutes note that the Palestinian Government had agreed many years previously to integrate gender in the national budget and that a national committee had been established to take this work forward. The policy meeting discussed a report prepared by a local expert, and also heard a speech from the Director General of Budget in the MoF.

Despite the presence of this high-level government official, the minutes note a lack of sufficient interest among senior government officials in budgets in general, as well as deficits in their technical knowledge of budget management. Furthermore, the Government did not comply with existing budget regulations. Thus, although Cabinet had approved "transformation to a programme and performance-based budget ... preceded by its transformation to a gender-responsive budget", this had not as yet happened. The fact that the Palestinian Legislative Council has been inactive since 2006 reduced opportunities for influencing the executive and holding it accountable.

Lack of interest in the budget among Palestinian officials is heightened by relative lack of control and dependence on decisions of the Israeli Government. The Palestinian National Authority has limited budgetary resources and its ability to develop and implement monetary and fiscal policy is severely restricted by political and security conditions. Its power is further weakened by divisions between the Gaza and West Bank areas. The Authority's budgetary resources are circumscribed by its limited jurisdiction over the occupied territories as well as the severe constraints on economic activities imposed by the occupying power, Israel.

The expert analysis lamented the fact that less than 5% of the budget was allocated to the economic sector, and less than 1% to agriculture. The largest sectors by far were security (46% of the total), and the social sector

44 MIFTAH. Policy Meeting. June 25, 2014.

(45%). While the security allocation clearly diverts expenditure from more positive allocations, the fact that a large proportion of the budget is allocated to the social sector is generally positive from a gender perspective. However, the expert noted that, to the extent that allocations were “semi-gender-responsive”, this was “for objective reasons” and not through use of a conscious gender-responsive approach.

The expert also discussed the budget from the perspective of expenditure on government employees. He bemoaned the fact that about two-thirds of public expenditure was allocated for salaries rather than development. Again, from a gender perspective this is not necessarily negative if the salaries are allocated for posts such as nurses and teachers which are often held by women and deliver important social services. However, the expert noted that, while there was more or less equal representation of women and men in health and education, there was still gender discrimination. In particular, there was male domination in the senior administrative positions which attracted the best benefits.

The minutes note plans for Miftah to work with the MoWA to provide a guidebook on how to integrate gender in government plans, policies and programmes. The hope was that this would be ratified by Cabinet and decreed binding on all government departments and agencies. Miftah, together with the Ministries of Women’s Affairs and Planning, would use the guide to review the plans, policies and programmes of key ministries such as education and health. The experience of working with these ministries on selected programmes would serve as a prototype for work on other programmes and with other ministries. The Ministry of Finance would amend key documents to require integration of gender in the budget.

Despite all the challenges, the Palestinian Authority has issued some important Cabinet resolutions on gender mainstreaming and GRB. The first, as far back as 2007, focused on mainstreaming gender in national planning and budgeting. Secondly, in 2009, Council of Ministers’ decision No. 01/05/13/CM/SF provided for gender mainstreaming in budgeting processes. The third resolution, in 2012, provided for the establishment of the GRB National Committee. The committee included representatives from 16 institutions or ministries. MoWA subsequently explored changing the Committee’s composition so as to make it more effective. Finally, the National Development Plan 2014-2016 states: “We have also embedded gender mainstreaming and human rights-based planning and budgeting through a suite of institutional reforms”. To ensure that this occurs, the Minister of Finance has stipulated that members of the ministries’ gender units must participate in the budgeting teams. A field visit was arranged to Egypt to understand its experience in this regard.

## Concluding Remarks

Palestine is one of two of the nine countries to have ratified CEDAW without reservations. It is, however, the poorest of the nine countries in terms of gross domestic product per capita and accordingly, has a higher share of official development assistance in its budget than others. As discussed above, the Palestinian Authority’s control over the budget is severely limited. This to some extent limits the potential of any resolutions that might be passed. However, as shown by past GRB analysis, these limitations do not prevent interesting GRB work from being done.

## Tunisia

### Background Indicators

Population (000s)	4,549
Female population (000s)	2,240
% of population that is female	49.2%
Gross domestic product per capita (US\$)	2,965.9
Gross national income per capita (US\$) - male	7,726
Gross national income per capita (US\$) - female	1,580
Human development index	0.677
Gender development index	0.86
Gender inequality index	n/a
Open budget index score	n/a
Open budget index rating	
Official development assistance/GDP	
% of national parliamentarians who are women	13
Ratification of CEDAW	Yes, 1985 with reservations
Type of government	President and unicameral parliament
Parliamentary power to amend budget	May only decrease expenditures
Budget balance	-3.6

### The GRB Initiatives

There was no evidence of gender-responsive budgeting initiatives in Tunisia before the revolution of 2011. Immediately after the revolution, the focus was on security, drawing up of a new Constitution, the political reform process, and establishing new systems and structures.

UN Women has, however, been able to support some GRB work more recently. Interest in this area of work was reportedly inspired by the example of Morocco.

Trialling of GRB has occurred alongside trialling by the Ministry of Finance with budgeting by objectives, a form of performance-oriented budgeting. A new unit within the Ministry of Finance is leading on budgeting

by objectives. However, the Planning Ministry remains responsible for the investment budget. This creates confusion, as budgeting by objectives includes planning as an important element, and the exact roles of the two ministries with regard to planning are not clear.

During 2015, UN Women supported initial sensitization on GRB. In December 2015 a GRB pilot committee was established with representation from the Ministries of Finance; Development, Investment and International Cooperation; Education; Agriculture; Health; and Employment and Vocational Training. The Presidency is also represented.

In the same month, a three-day workshop on GRB was held in Tunis. The objectives were to develop an advocacy plan for integration of gender in the Organic Budget Act of 2016 and development of a training manual. More generally, the workshop was intended to increase awareness, knowledge and skills related to GRB. Participants were high-level Tunisian government officials, directors-general, directors and sub-directors from the Office of the Prime Minister, and Ministries of Finance, Development, Investment and International Cooperation, Agriculture, Education, Women's and Family Affairs and Social Affairs.

The report on the workshop<sup>45</sup> notes that when participants were divided into two groups, the men focused on discussing the economic arguments for GRB. In contrast, the women were already convinced of the importance of GRB, and instead discussed the choice of approach and how to implement it. The report noted that this difference would need to be taken into account in developing the approach to advocacy.

The workshop developed a series of arguments for GRB. The arguments were based on the current situation concerning women's rights as seen in indicators for education, unemployment, and equality between citizens; international and national legal instruments; the favourable context for change; improvement of public finance management and factors contributing to economic growth. It also developed a four-stage plan of action.

Subsequently, more detailed strategies have been developed for integrating gender into the planning and budgeting of specific ministries.

## Concluding Remarks

Tunisia's score on the gender inequality index is lower than that of all the other countries covered by this report except Palestine, which does not have a score for this index.

The above suggests that the first steps have been taken only very recently. The fact that Tunisia drew on the Moroccan example while other countries drew on Egypt's experience may show the influence of language on the potential for sharing experiences.

There is a danger that, in learning from Morocco, Tunisia may not appreciate the time and effort that it took Morocco to reach the current state of achievement in respect of GRB. In particular, it is optimistic to expect changes in the Organic Budget Act without some trialling. It may also be unwise as, without trialling, it will be difficult to know what changes to the Act will best suit the Tunisian context and approach to budgeting.

45 Triki S. (2016). Formation en plaidoyer et lobbying et accompagnement de la mise en oeuvre du plan de plaidoyer pour l'integration du genre dans la Loi Organique du Budget et elaboration de manuel de formation: Rapport de l'atelier.

## Yemen

### Background Indicators

Population (000s)	25,535
Female population (000s)	12,665
% of population that is female	49.6%
Gross domestic product per capita (US\$)	n/a
Gross national income per capita (US\$) - male	5,412
Gross national income per capita (US\$) - female	1,595
Human development index	0.498
Gender development index	0.739
Gender inequality index	0.744
Open budget index score	34
Open budget index rating	minimal
Official development assistance/GDP	n/a
% of national parliamentarians who are women	0
Ratification of CEDAW	Yes, 1984 (when democratic republic)
Type of government	In flux
Parliamentary power to amend budget	n/a
Budget balance 2015/16	-5.4
International Monetary Fund classification	Fragile state

### The GRB Initiatives

There is very little information available about GRB in Yemen.

A press release of July 2008<sup>46</sup> reports on an address by the Deputy Chair of Yemen's Women's National Committee to the CEDAW Committee. Among others, the Deputy Chair reported that the Finance Ministry had created channels for gender-responsive budgeting. The Finance Institute had been supported by Oxfam, among others, to provide training of trainers. She said also that many sectors had gender budgets, for which technical assistance was required. Unfortunately, the press release does not elaborate on these points.

46 <http://www.un.org/press/en/2008/wom1689.doc.htm>, accessed 4 July 2016

The website of the United Nations Economic and Social Commission for Western Asia makes reference to an advisory mission to Yemen to provide training on gender budgeting in 2008.<sup>47</sup> There is also a reference to a further advisory mission the following year to provide training on gender budgeting and engendering policies.<sup>48</sup> Unfortunately, there was no response from the agency to a request for further information on the assistance provided.

A 2014 publication based on questionnaires completed by government officials in the different countries states that the Yemen Women's National Committee provides analytical frameworks and templates to support government agencies in their analysis of the gender impact of their budgets.<sup>49</sup>

A report prepared for UN Women in Cairo suggested that after the revolution of 2011, there may have been attempts to implement GRB in three sectors. However, the unstable political and conflict situation did not offer a fertile base for such interventions, or even gender mainstreaming. Indeed, the report suggests that Yemeni women have seen a reversal of gains previously made with respect to women's rights during the post-revolution period.

### Concluding Remarks

The UN Women draft report on GRB in Arab States labelled GRB in Yemen as having "stalled". The available evidence suggests that very few GRB activities have been undertaken apart from a few workshops and training events. Where training occurred, it is not clear who was trained to do what and how this linked with existing government processes.

Yemen is the lowest scorer of the nine countries on the human development index, gender development index and gender inequality index.

47 <https://www.unescwa.org/events/advisory-mission-yemen-train-gender-budgeting>

48 <https://www.unescwa.org/events/advisory-mission-yemen-train-engendering-policies-and-gender-budgeting>

49 OECD and Centre for Arab Women Training and Research (2014). Women in Public Life Gender, Law and Policy in the Middle East and North Africa.

## Suggested Entry Points

As noted in the overview that precedes the profiles, most of the GRB work in the region to date has focused on government. Within the government work, the focus has often been on promoting institutionalization of gender in budget processes and tools, for example through the call circular.

One way of building on this work is to ensure that budget bids and other documents developed using these tools are publicly available. This already happens in some cases. For example, in Morocco, the Gender Report, which is the main report to date, is tabled in parliament. However, the Gender Report is to some extent an ex-post document, describing the allocations. In contrast, the budget bids prepared in response to the call circular are prepared before the budget is finalized. Making these documents public would increase transparency and could stimulate interest in GRB.

Another area of potential strengthening relates to encouraging independent work within civil society. Such work could, like the previous suggestion, support the demand side of GRB. If there is no such public demand, the danger is that the achievements of the GRB work done to date could be lost. This could happen, for example, through abandonment of the GRB tools, or through little effort to use the tools so that they remain in place but are not used effectively. A further advantage of GRB work in civil society is that civil society is less constrained than government officials in terms of what it can say and propose.

GRB work in government generally focuses at ministerial or agency level, and aims to cover the full budget of the ministry or agency. This approach is useful in achieving comprehensiveness. However, the way the bureaucracy is organized may not reflect how civil society, and women more generally, experience the challenges they face. Further, some ministries are more important for gender equality than others and, within ministries, some units and interventions are more important than others. Within civil society, GRB work could focus on a particular issue (such as gender-based violence, or affordable child care), identify the relevant budget allocations within and across ministries, and focus research and advocacy on these rather than ministry budgets as a whole.

One challenge with civil society engagement is that it is likely to be better-off women who engage. Their needs and interests might not neatly match the needs and interests of the poorest and most disadvantaged women who should be prioritized in planning and budgeting. The possibility of this bias is also a potential danger when the focus is on South Australia's category 2, as the poorest and least educated women are unlikely to benefit directly from promotion of women in government employment. UN Women and others who work on and support GRB might want to consider how they avoid the danger of GRB benefiting only more advantaged women.

As noted in the overview, workshops are probably the most common GRB activity. Often attempts to initiate GRB start with awareness-raising workshops, and continue holding such workshops in later stages. In practice, these workshops are probably of limited use. Pedagogically, we know that people learn and retain information better when they "do" something than when they simply "hear". People also learn more effectively when the material that they hear or read relates to them personally in some way. A more effective way of getting wider

buy-in for GRB, rather than awareness-raising workshops, might be to work with a small group to produce analysis and/or a product that speaks to the situation in a particular country. Exposing people to this analysis or product might do better than awareness-raising workshops in stimulating interest in GRB and understanding of its potential.

Finally, UN Women might want to reconsider engagement in countries which are politically fragile and/or where there is serious military or other conflict. When a country is in this situation, neither government officials nor civil society are likely to see GRB as a priority. Moreover, any gains that are made in such a situation stand a heightened chance of being lost or overturned as the situation develops in unpredictable ways.

## Appendix 1: Sources for Standard Indicators

Indicator	Source
Population (000s)	The World's Women 2015, for 2015, table 1.3
Female population (000s)	The World's Women 2015, for 2015, table 1.3
% of population that is female	The World's Women 2015, for 2015, table 1.3
Gross domestic product per capita (US\$)	World Bank, 2014, accessed 30 June 2016, <a href="http://data.worldbank.org/indicator/NY.GDP.PCAP.CD">http://data.worldbank.org/indicator/NY.GDP.PCAP.CD</a>
Gross national income per capita (US\$) - male	United Nations Development Programme, Human Development Report (HDR) 2015, for 2014
Gross national income per capita (US\$) – female	United Nations Development Programme, HDR 2015, for 2014
Female per capita national income (NI) as % of male	United Nations Development Programme, HDR 2015, for 2014
Human development index	United Nations Development Programme, HDR 2015, for 2014
Gender development index	United Nations Development Programme, HDR 2015, for 2014
Gender inequality index	United Nations Development Programme, HDR 2015, for 2014
Open budget index score	International Budget Partnership, Open Budget Index, for 2015
Open budget index rating	International Budget Partnership, Open Budget Index, for 2015
Net official development assistance/gross national income (GNI)	World Bank, 2014, accessed 4 July 2016, <a href="http://data.worldbank.org/indicator/DT.ODA.ODAT.GN.ZS">http://data.worldbank.org/indicator/DT.ODA.ODAT.GN.ZS</a>
% of national parliamentarians who are women	The World's Women 2015, for 2015, table 5.1
Ratification of CEDAW	<a href="https://treaties.un.org/Pages/ViewDetails.aspx?src=TREATY&amp;mtdsg_no=IV-8&amp;chapter=4&amp;clang=_en">https://treaties.un.org/Pages/ViewDetails.aspx?src=TREATY&amp;mtdsg_no=IV-8&amp;chapter=4&amp;clang=_en</a>
CEDAW reservations	<a href="https://treaties.un.org/Pages/ViewDetails.aspx?src=TREATY&amp;mtdsg_no=IV-8&amp;chapter=4&amp;clang=_en">https://treaties.un.org/Pages/ViewDetails.aspx?src=TREATY&amp;mtdsg_no=IV-8&amp;chapter=4&amp;clang=_en</a>
Type of government	Diverse
Parliamentary power to amend budget	International Budget Partnership, Open Budget Index 2015 country reports; De Renzio P and Wehner J. 2008. Budget practices and procedures in Africa 2008. Collaborative Africa Budget Reform Initiative and African Development Bank: Pretoria.
International Monetary Fund (IMF) classification	Kolkovich Lisa and Shibuya Sakina. 2016. Middle East and Central Asia: A survey of gender budgeting efforts. Working Paper WP 16/151. International Monetary Fund: Washington DC: 5
Budget balance 2015/16	Kolkovich Lisa and Shibuya Sakina. 2016. Middle East and Central Asia: A survey of gender budgeting efforts. Working Paper WP 16/151. International Monetary Fund: Washington DC: 9

## Appendix 2: Bibliography

- Budlender, D. (2007). Report on visit to Palestine. Prepared for Heinrich Böll Stiftung.
- Budlender, D. (2008). Integrating gender-responsive budgeting into the aid effectiveness agenda: Ten-country overview report. Prepared for UNIFEM, New York. Community Agency for Social Enquiry: Cape Town.
- Budlender, D. (2014). Tracking climate change funds: Learning from gender-responsive budgeting (Country examples of budget statements). International Budget Partnerships: Washington DC.
- Budlender, D. and Sharp, R. with Allen, K. (1998). How to do a gender-sensitive budget analysis: Contemporary research and practice. AusAID and Commonwealth Secretariat: Canberra and London.
- Chaturvedi, Suvira (2016). Jordan: Case Study Report: Final evaluation of the global programme on increasing accountability in financing for gender equality. International Solutions Group.
- De Renzio, P. and Wehner, J. (2008). Budget practices and procedures in Africa 2008. Collaborative Africa Budget Reform Initiative and African Development Bank: Pretoria.
- Esser, Al. (2014). Gender scorecard narrative report. United Nations Country Team (Jordan).
- European Union (2011). Pays bénéficiaire Maroc: Rapport de mission de formulation de programme d'appui à la politique sectorielle, version finale DPS No. 2010/241-706.
- Gender-responsive budgeting with UN Women Iraq, <http://www.kit.nl/gender/project/gender-responsive-budgeting-un-women-iraq/> accessed 2 July 2016.
- Jordanian National Commission for Women and UN Women (2015). The National network action plan to support gender responsive budgeting in Jordan (2015-2017).
- Kolkovich Lisa and Shibuya Sakina (2016). Middle East and Central Asia: A survey of gender budgeting efforts. Working Paper WP 16/151. International Monetary Fund: Washington DC.
- Lienert I. (2003). A comparison between two public expenditure management systems in Africa. Working Paper WP/03/02. International Monetary Fund: Washington DC.
- MDG Fund (2012). Programme commun pour l'égalité entre les genres et l'autonomisation des femmes en Algérie: Rapport Narratif Final.
- MDG Fund/Algeria. Joint programme for gender equality and the empowerment of women in Algeria <http://www.mdgfund.org/node/492>, accessed 1 July 2016.
- MIFTAH (2014). Policy Meeting. June 25, 2014.
- Ministry of Finance, Arab Republic of Egypt. 2009. Egypt's Program in Performance Based Budget from 2006-2009. Arab Republic of Egypt. Addressing Gender in Public Management. Presentation. OECD, Paris.
- Morsy M. (2012). The gender responsive budgeting program in Egypt: From initiative to experience (2000-2012). PowerPoint. UN Women.
- OECD and Centre for Arab Women Training and Research (2014). Women in public life gender, law and policy in the Middle East and North Africa.
- OECD and Centre of Arab Women for Training and Research (2014). Report on Women in Public Life: Gender, Law and Policy in the Middle East and North Africa.
- Palestine Economic Policy Research Institute (MAS) (2005). Improving the gender--sensitivity of the Palestinian national budget.
- Partners for Democratic Change International (2102). Empowering Women in Jordan, <http://www.pdci-network.org/2012/07/empowering-women-in-jordan/>, accessed 3 July 2016.
- Partners for Democratic Change International. Gender equality and gender budgeting, <http://www.pdci-network.org/our-work/training-and-learning/-gender-equality-and-gender-budgeting-training/> accessed 3 July 2016.

Triki S. (2016). Formation en plaidoyer et lobbying et accompagnement de la mise en oeuvre du plan de plaidoyer pour l'intégration du genre dans la Loi Organique du Budget et élaboration de manuel de formation: Rapport de l'atelier.

UN Women (2015). Gender-sensitive budgeting workshop: Post event report.

UN Women (2015). Making gender-responsive budgeting more accessible for citizen: New brochure launched, <http://jordan.unwomen.org/en/news/stories/2015/3/making-gender-responsive-budgeting-more-accessible-for-citizen> accessed 3 July 2016.

UN Women (2016). Financing Gender Equality, <http://jordan.unwomen.org/en/what-we-do/increasing-accountability-in-financing-gender-equality>, accessed 3 July 2016.

UN Women Arab States, <http://arabstates.unwomen.org/-en/countries/iraq>, accessed 2 July 2016.

UN Women Palestine, <http://palestine.unwomen.org/en/what-we-do/national-planning-and-budgeting/results-at-a-glance>, accessed 3 July 2016

UNDP (2015) High level workshop on gender equality in budgeting. Erbil. August 2015, <http://www.iq.undp.org/content/iraq/en/home/presscenter/pressreleases/2015/08/24/high-level-workshop-on-gender-equality-in-budgeting-launched-in-erbil.html>, accessed 2 July 2016.

UNDP. A gender journey: UNDP support to women in Bahrain, [http://www.bh.undp.org/content/bahrain/en/home/ourwork/womenempowerment/successstories/A\\_Gender\\_Journey.html](http://www.bh.undp.org/content/bahrain/en/home/ourwork/womenempowerment/successstories/A_Gender_Journey.html), accessed 1 July 2016.

USAID (undated). Success story: General Budget Department Introduces gender-responsive budgeting manual.







**Gender-Responsive  
Budgeting in the Arab States:  
Experiences in Nine Countries**