

Helpdesk Research Report

Practical guidance to integrate gender into public financial management

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Question

What practical guidance is available on integrating gender into public financial management systems in developing countries? What is the evidence on what has worked and what has not worked? If possible, provide specific guidance on the different parts of PFM systems.

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1. Overview

Since the 1980s, a variety of low- and middle-income countries have used gender-responsive budgeting (GRB) as one way to support gender equality. GRB has helped achieve some positive results with regard to budget processes and gender outcomes (see e.g. Combaz 2013). Success requires enabling factors such as sustained political support, sufficient capacities and conducive institutional arrangements, among local and international actors (*idem*). Aid donors express continued interest in integrating gender into their approaches to public financial management (PFM). In light of this, the present query asks: assuming that known enabling factors were secured, how do you integrate gender into PFM systems in practice? What practical guidance is available on what has worked and what has not worked in low- and middle-income countries to bring gender into the various parts of PFM systems?

A medium-sized body of rigorous literature helps answer these questions. It offers the following approaches and tools as effective ways to integrate gender into PFM systems.

- **Guidance on effective approaches:**
 - **Overall requirements** are: securing the known enabling factors; tailoring to context; involving a range of stakeholders at all stages; and generating sex-disaggregated data.
 - Considering the three **phases of GRB** (awareness, accountability, change), it has proven hardest to move from analysis to a change in budgets. Ways to make progress include impact evaluations of GRB, country-specific methodologies, the mainstreaming of gender into participatory budgeting initiatives, and gender-sensitive participatory research.
 - The **budget process** can be made gender-responsive: Sharp (2003) offers approaches tailored to the stages of budget preparation, approval, execution, and audit and evaluation.
 - A gender-specific **breakdown of expenditures** looks at women-specific targeted expenditures, expenditures on equal employment, and most importantly mainstream expenditures.
- Specific **tools** have been developed, largely based on work by Budlender, Elson and Sharp:
 - On **revenues**, effective tools comprise gender-disaggregated analyses of the incidence of tax (direct and indirect taxes), user fees, and government debt.
 - On **expenditures**, effective tools for gender-aware work are available for policy appraisal, beneficiary assessment, incidence analysis of public expenditure, analysis of the impact of budgets on time use, budget statements, and medium-term frameworks of economic policy.
- **External actors** such as donors can integrate gender effectively through entry points based on aid principles (alignment, mutual accountability, results-oriented management), through PFM work and through budget support (both general and sectoral).

2. Evidence base

The **dominant literature on PFM systems** appears to be largely gender-blind or very limited in its approach to gender (e.g. tokenism; equating gender with women instead of approaching it as forms of social norms and power relations)¹. Gender perspectives on PFM systems have focused on GRB: authors – and thus this report – often use GRB and the integration of gender into PFM interchangeably.

A medium-sized body of **rigorous guidance** details the practicalities of how to integrate gender into PFM systems in low- and middle-income countries². This guidance is a balance of academic, practitioner and policy works, based on both quantitative and qualitative approaches and tools. It is based on a mix of theoretical models and case studies on single or multiple countries, with cases that are geographically diverse (Asia, Latin America, North Africa, Sub-Saharan Africa, the Pacific). The literature comprises of findings on successes and failures, recommendations, and acknowledgements of remaining gaps or shortcomings in the integration of gender into PFM. There is strong consistency in the guidance various authors offer. While the literature on gender in PFM is rigorous, guidance is by nature prescriptive and normative. A rapid review of the literature suggests the evidence base may have a few **weaknesses**.

First, authors have found it challenging to establish detailed guidance that is widely **applicable** on what works and what does not work. This is due to the significant diversity in country practices and impacts (Combaz 2013). It is also difficult to assess impact and attribute causality in this area, and results largely

¹ This assessment is based on the rapid literature search conducted for this report and comments by an expert.

² This is in addition to literature about gender in PFM centred on policy and institutions, and to materials for training (e.g. Schneider 2006) and popular education (see compilation in Reeves & Sever, 2003: 42-46).

depend on context-specific factors (Combaz 2013). As a result, a number of references do not thoroughly assess how effective specific approaches and tools have been, or do so only in a specific context or sector. Only a handful of studies systematically explore multi-country effectiveness. Likewise, there is a dearth of cross-country studies comparing the effectiveness of particular approaches and tools. Consequently, to present guidance with broad validity, this helpdesk report draws on guidance found in multi-country or general references.

Second, much of the literature fails to **disaggregate** guidance beyond the two variables of income levels (or poverty) and gender (or women and girls). There are very few mentions of other inequalities, such as caste, other socio-economic aspects of class (e.g. education), health status and (dis)ability, age, race, ethnicity, and other social or cultural characteristics with relevance to local contexts. The interplay and intersection of these systems of inequalities thus remains largely unaddressed³.

Third, some of the guidance does not clarify to what extent its models are based on actual experiences in **low- and middle-income countries**, which may be distinct from experiences in high-income countries.

Fourth, guidance is largely based on the works of a **small number of experts**, with much repetition of the same guidance among references. Further, most key references on gender in PFM were published over five to ten years ago – though research, practice and publications in this field are ongoing.

3. Guidance on effective approaches

Overall requirements for effectiveness

The effectiveness of any effort to integrate gender into PFM hinges on the **enabling factors** mentioned in the overview of this report. There is consensus on this in the literature (see e.g. Combaz 2013). The success or failure of GRB depends on these factors and their relevance in context, rather than on any specific tool (*idem*). As a GRB expert notes: “There is no quick fix” (expert comment).

Further, the effectiveness of approaches and tools is highly **context-specific**: the literature on GRB unanimously points out that there have been considerable differences across budgets, countries and contexts (see e.g. Combaz 2013). GRB tools “are not a blueprint, do not need to be used completely, and certainly should be adjusted to country contexts” (Austrian Development Cooperation, 2009: 8). Approaches need “to be tailored to each country”, to fit with how the PFM is conceived, its formats, etc. (expert comment).

Another cross-cutting recommendation widely made in the literature is for a **range of stakeholders** to discuss, participate in and decide on issues, methods and implementation at all stages (see e.g. Austrian Development Cooperation, 2009: 7, 11). This includes civil society (notably women’s groups), researchers and government officials (*idem*: 7).

The availability of **sex-disaggregated data** is also crucial for all approaches and tools that seek to integrate gender into PFM systems (Combaz 2013). For example, an academic study on 17 Sub-Saharan African countries has shown that the integration of sex-disaggregated indicators and targets in the performance assessment frameworks of budget support in education has contributed to high performance in increasing

³ In this report, equality and equity are used interchangeably, as they are in a number of the references used (on the distinction between gender equity and equality, see for example Hofbauer Balmori, 2003: 15).

female enrolment (Inberg & Holvoet 2013). However, all authors agree that sex-disaggregated data is very often lacking or inadequate, especially at the levels of decentralised government.

Phases of GRB initiatives

Sharp (2003, cited in OECD, 2010: 3) identifies three phases of a GRB initiative. They are often sequential, though not mutually exclusive (*ibidem*).

The first one is **awareness**, to make gender disparities more visible (*ibidem*). Often, this means budgets are analysed to reveal how allocations affect gender equality. This usually begins with an overview of gendered inequalities within a sector (using sex-disaggregated data), followed by an exploration of policies and programmes in this sector. Implementation and outcomes reveal whether government policies are in fact addressing the identified inequalities (e.g. whether girls have the same access to schooling as boys). The gender analyses of revenues and expenditures used at this stage require sex-disaggregated data (*ibidem*).

The second phase is securing the **accountability** of government agencies for GRB and gender equality objectives (*ibidem*). This approach typically covers the entire budget cycle (*ibidem*).

The third stage, which is the ultimate objective of GRB, is **change** in government budgets and policies (*ibidem*). This necessitates the introduction of additional tools and methods (described later in this report), including when monitoring and evaluating the impact of changed allocations. Very few documented examples of GRB have reached this phase (*ibidem*). GRB can inform both the macro- and micro-economic dimensions of the budget (Budlender et al., 2002: 27-30; Stotsky 2006: 14-17).

In most GRB, the challenge is to move from analysis towards a gender-sensitive formulation of the budget, to deliver tangible results (Hofbauer Balmori, 2003: 2-3). Priorities include (*ibidem*):

- The **evaluation** of the impact of GRB against objectives like empowerment and equity.
- The documentation of country-specific **methodologies** that break out of the analytical framework and build towards integrating gender as a criterion in the formulation of budgets.
- An exploration of new approaches, such as mainstreaming gender into **participatory budgeting** (also see Sharp, 2003: 74-75), and a comprehensive rights-based approach.
- Techniques of **gender-sensitive participatory research**. These would serve to integrate the needs identified at grassroots level into gender-sensitive analysis and formulation of budgets, and thus deepen the possibilities for broad-based participation. Indeed, grassroots priorities for public funding can significantly differ from official views, as demonstrated in a case study on health needs and local government funding in a Ugandan district (Buyana 2009).

Integrating gender into the budget process

The **five-step approach** laid out by Budlender and Hewitt (2003: 90-101) is a widely cited framework. The steps are: 1) analysing the situation of women, men, girls and boys; 2) assessing the gender-responsiveness of policies; 3) assessing budget allocations; 4) monitoring spending and service delivery; 5) assessing outcomes (*ibidem*). Austrian Development Cooperation (2009: 10) adds that several elements must be in place for GRB to be integrated into the budget process successfully: “legislation, guidelines for the various ministries, gender-specific language, resources, staff, and auditing procedures”.

Sharp (2003: 51-76) identifies **strategies** for GRB in the budget process (see also Elson in UNIFEM, 2001: 15-29). They include: gender-disaggregated measurements of performance; output and outcome indicators on gender equity (quantitative and qualitative); and new understandings of economy, efficiency and effectiveness. Sharp also details a gender-responsive budget process, summarised below⁴.

Budget stage	Potential gender-responsive initiative
Budget preparation	<ol style="list-style-type: none"> 1. Gender-specific budget initiatives set forth in the budget policy. 2. Gender policies incorporated into overall budget guidelines and instructions from the central budget office. 3. Gender-specific priorities set for budget allocations within departments for specific agencies.
Budget approval	<ol style="list-style-type: none"> 1. Creation of specific gender guidelines for expenditure and revenue legislation in the overall framework for legislative decision-making. 2. Integration of gender-specific language in legislation establishing new programmes and agencies. 3. Use of gender-responsive budgeting guidelines in allocating discretionary resources. 4. Incorporation of gender outcomes into fiscal notes accompanying new spending and revenue legislation.
Budget execution	<ol style="list-style-type: none"> 1. Creation of guidelines for spending where legislative bodies give discretion to departments. 2. Development of gender guidelines for outsourcing, procurement and grant disbursement. 3. Implementation of gender goals in staffing.
Audit and evaluation	<ol style="list-style-type: none"> 1. Incorporation of a gender dimension into financial audits that focus on expenditures and compliance. 2. Incorporation of a gender dimension into performance audits that focus on outputs and outcomes. 3. Audit for compliance with gender goals and guidelines.

There is consensus that GRB is good budgeting enhanced by support for gender equality, which means that GRB can fit well within existing budgeting frameworks, including **performance- or results-based** ones (see e.g. Sharp, 2003: 42-50). However, these frameworks can be obstacles to certain approaches and tools, such as the consideration of unpaid care (e.g. Sharp, 2003: 42-50; Stotsky, 2006: 18).

Gender-specific breakdown of expenditures

The most widely cited tool to evaluate the gendered impact of the budget is Sharp's breakdown of expenditures into three main categories⁵. Most GRB around the world uses these categories, with some country-specific adaptation (Hofbauer Balmori, 2003: 19).

The first category is **women-specific targeted expenditures**. Some countries introduce subcategories to distinguish various gender focuses (*ibidem*). For example, some countries differentiate between resources

⁴ Table in: Austrian Development Cooperation 2009: 10, based on Sharp, 2003: 69-75 (minor language changes made). See also references identified by Reeves and Sever (2003: 34-41).

⁵ Sharp, 2003: 11-12, 54; also see e.g. Budlender et al., 2002: 33-35; Budlender & Hewitt, 2003: 87-89.

directly benefiting women and other resources spent on gender equality such as gender training for public officials or gender-sensitive sectoral research (*ibid.*).

The second category is **expenditures for equal employment opportunity** (*ibid.*). These are resources for affirmative action to promote the employment of women and men in equal numbers, equal representation in management, and equal pay (*ibid.*).

The third category is **mainstream expenditures**, which represent the bulk of expenditures and are not covered by the previous two categories (*ibid.*).

Countries have tended to limit GRB to identifying the small fraction of expenditures explicitly oriented towards women, mainly because it is much easier to do than analysing the gender-awareness of mainstream expenditures (*ibid.*; Sharp, 2033: 11-12). While this can highlight the scarcity of resources allocated to women, it restricts gender equality to isolated issues or to women, and tackling only these makes a limited impact⁶. Unpacking the gendered implications of mainstream budget allocations is therefore crucial⁷.

4. Guidance on effective tools

A set of widely cited tools address the practicalities of integrating gender into PFM effectively. GRB specialists Budlender, Elson and Sharp first developed most of these tools in the 1980s-1990s⁸. The tools have since been used with country-specific adaptations (Hofbauer Balmori, 2003: 19). They are frequently categorised into a revenue side – sometimes called “pre-budget” – and an expenditure side – “post-budget” (for a discussion on these categories and their uses, see e.g. Sarraf, 2003: 9-10).

Whether using revenue or expenditure tools, attention has to be paid to **cross-cutting factors** such as: the individual income of men and women; household incomes; bargaining power and the distribution of resources within households; labour market incentives (e.g. for effects on women’s participation in the paid economy); use of paid time and unpaid time (e.g. unpaid care work); and a “lifetime perspective”, i.e. men’ and women’s ability to prosper if their household circumstances change (Himmelweit in UNIFEM, 2011: 62-69; see also Valodia, 2010: 299-313).

Tools on revenues

There is consensus in the literature that fewer tools are available to analyse the gender impact of government revenues than expenditures.

Gender-disaggregated analysis of the incidence of revenue-raising

This is used to assess the differential impacts of revenue-raising on women and men, and the level of revenue raised in relation to the needs and demands for public expenditure (Hofbauer Balmori, 2003: 20)⁹.

⁶ Budlender & Hewitt, 2003: 87-88; Hofbauer Balmori, 2003: 19; Sarraf, 2003: 7-8; Stotsky, 2006: 18.

⁷ *Ibidem.*

⁸ These authors’ works offer very detailed guidance. See: Budlender, Elson, Hewitt & Mukhopadhyay, 2002; Budlender & Hewitt, 2003; Elson, 1999; Sharp, 2003; UNIFEM 2001: 13-98.

⁹ For further indications on these tools, see: Budlender & Hewitt, 2003: 101-105; Hewitt in UNIFEM, 2001: 35-36; Himmelweit in UNIFEM, 2011: 62-69; Hofbauer Balmori, 2003: 27-30; Reeves & Sever, 2003: 8; Stotsky, 2006: 23-24; Valodia, 2010: 299-313.

This shows how much different individuals or households pay (Austrian Development Cooperation, 2009: 8).

Gender-disaggregated analyses show how women and men are affected, by type of revenues raised (Austrian Development Cooperation, 2009: 8; Hofbauer Balmori, 2003: 27-30):

- **Direct taxes** such as personal income taxes and corporate taxes. Data needs to be disaggregated by taxpayer.
- **Indirect or commodity taxes** (e.g. value added tax). Gender-disaggregated consumption data can be used to examine indirect taxes.
- **User charges or fees.** These are not taxes but are part of revenues raised (on user fees, also see Vandemoortele in UNIFEM, 2001: 56-61).

Gender-disaggregated analysis of government debt

This considers how future debt burden will be borne by women and men (Austrian Development Cooperation, 2009: 8). The differential impact of government debt is the most difficult “pre-budget” dimension to estimate (*ibidem*).

Tools on expenditures

Gender-aware policy appraisal

This tool is used to analyse policies, programmes and resources from a gender perspective and to identify their implications for gender equality (Hofbauer Balmori, 2003: 20)¹⁰. It questions the assumption that policies or budgets are gender-neutral in their effects, and relies on unpacking implicit and explicit gender issues in a sector to analyse resources accordingly (*ibidem*; Austrian Development Cooperation, 2009: 8).

First, it addresses how policies and their associated allocation of resources are likely to reduce or increase gender inequalities (Austrian Development Cooperation, 2009: 8). Second, it considers how “policies and programmes reflect women’s and men’s different needs and priorities” (*ibidem*). Third, it examines whether women’s rights are taken into account. Women’s rights can be assessed based on the UN Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and on country-specific CEDAW recommendations (*ibidem*).

A five-step approach has been used successfully in several East and South African countries (Budlender, cited in Hofbauer Balmori, 2003: 21): 1) analysis of the situation of women, men, girls and boys in a sector; 2) assessment of how much policies address the gendered situation; 3) assessment of whether budget allocations are adequate for gender-responsive policies; 4) assessment of short-term outputs (how resources are actually spent, and how policies and programmes are actually implemented); 5) assessment of the long-term outcomes or impact of expenditures.

¹⁰ For further indications on this tool, see: Budlender et al., 2002: 36-37; Elson, 1999: 5-6; Hewitt in UNIFEM, 2001: 31-32; Hofbauer Balmori, 2003: 20-22.

Gender-disaggregated beneficiary assessment

In such an assessment, men and women who are actual or potential beneficiaries identify and express their own needs and priorities, and evaluate to what extent programmes or services meet these (Austrian Development Cooperation, 2009: 9; Hofbauer Balmori, 2003: 20)¹¹. Assessment can look at the incidence of public expenditure benefits, i.e. how women and men benefit from expenditure on public services. Another type of assessment can consider public service delivery and budget priorities. It looks at how public investments in infrastructure and public services address women's and men's different needs and priorities (*ibidem*).

Gender-disaggregated incidence analysis of public expenditures

This tool is used to compare expenditure on a given programme to reveal the distribution of expenditure between women and men, girls and boys (Austrian Development Cooperation, 2009: 8; see also Hofbauer Balmori, 2003: 20)¹². It involves "estimating the unit costs of a certain service and calculating the extent to which this service is being used by each of the groups" (Hofbauer Balmori, 2003: 20). For instance, it looks at how women and men benefit from expenditure on public services, such as education, healthcare units or agricultural extension services (Austrian Development Cooperation, 2009: 8).

Gender-disaggregated analysis of the impact of budgets on time use

This tool is used to look into the relationship between the national budget and households' time use (Austrian Development Cooperation, 2009: 9)¹³. The tool shows how expenditures impact differently on women's and men's time use (*ibidem*), by connecting budget allocations, the services provided through them and how different members within a household spend their time (Hofbauer Balmori, 2003: 20). It ensures that policy analysis accounts for the time women spend carrying out unpaid work (Austrian Development Cooperation, 2009: 9). This tool relies on national studies of time use (*ibidem*).

Gender-aware budget statements

In annual budget statements, government bodies discuss their actions to reduce gender inequalities and the implications of their expenditure for gender equity (Austrian Development Cooperation, 2009: 9; Hofbauer Balmori, 2003: 20)¹⁴. This requires strong commitment and coordination throughout the public sector (Austrian Development Cooperation, 2009: 9). This information is crucial to evaluate programmes and design corrective measures (Hofbauer Balmori, 2003: 27). Ministries and departments assess the gender impact of their line budgets (Austrian Development Cooperation, 2009: 9). In addition, they assess how expenditures affect gender equality using a variety of indicators (*ibidem*).

¹¹ For further indications on this tool, see: Budlender et al., 2002: 31-33; Elson, 1999: 1-2; Hewitt in UNIFEM, 2001: 32-33; Hofbauer Balmori, 2003: 22-23.

¹² For further indications on this tool, see: Budlender et al., 2002: 35-36; Elson, 1999: 3-4; Hewitt in UNIFEM, 2001: 32; Hofbauer Balmori, 2003: 23-24; Reeves & Sever, 2003: 7-8; Stotsky, 2006: 19-23.

¹³ For further indications on this tool, see: Budlender et al., 2002: 39-41; Elson, 1999: 9-10; Hewitt in UNIFEM, 2001: 33-34; Hofbauer Balmori, 2003: 24-25; Reeves & Sever, 2003: 6-8.

¹⁴ For further indications on this tool, see: Budlender et al., 2002: 37; Elson, 1999: 7-8; Hewitt in UNIFEM, 2001: 35; Hofbauer Balmori, 2003: 27.

Examples of indicators include (*ibid.*; Hofbauer Balmori, 2003: 27):

- Share of total expenditure (e.g. share targeted to gender equality programmes).
- Share of expenditure (e.g. public service expenditure used mainly by women; expenditures for women's priority needs from public services; income transfers for women's priorities).
- Gender balance (e.g. in government committees; in public sector employment; in public sector contracts; in trainings; in business support from the ministries of trade and industry).

Gender-aware medium-term frameworks of economic policy

This tool challenges dominant, gender-blind understandings of budgets and the economy. It incorporates gender into the medium-term frameworks of policy development, planning and budgetary allocations (Hofbauer Balmori, 2003: 20, 25-26)¹⁵. This includes disaggregating variables by gender, combining national income accounts and household income accounts, and challenging gender-blind assumptions about how the economy works (*idem*: 20). The planning and development that these frameworks involve offer an opportunity to address gender inequalities step by step (*idem*: 26).

5. Guidance on effective action by external actors

External actors such as donors can use specific approaches and tools to effectively identify gaps and opportunities for gender equality and women's rights (Austrian Development Cooperation, 2009: 2). In addition, the integration of gender is often lacking in the budgets of many external actors themselves, which they can correct (Hofbauer Balmori, 2003: 18).

Entry points based on principles of aid effectiveness

On **alignment**, donors can check whether techniques of GRB are applied in PFM (Austrian Development Cooperation, 2009: 5).

On **mutual accountability**, possible questions to ask include the following. How is progress assessed and by whom? Are systems of gender analysis and gender auditing used? How robust is donors' own accountability for gender equality and women's empowerment (e.g. in proportion of aid)? (*ibidem*)

On **managing for results**, possible questions to ask include the following. Are performance assessment frameworks transparent, and do they include measurable indicators of results for gender equality and women's empowerment? Are poor women and men receiving increased aid? Is there support for sex-disaggregated and gender-specific data in statistics, monitoring and evaluation? (*ibid.*)

Public financial management

Donors can find entry points on gender by considering **questions** on PFM issues (OECD 2008: 6). Among others, they can examine the synergies between PFM and GRB, and the interplay between gender equality, good economic governance and transparent public financial management systems. They can also change budgetary allocations towards gender equality thanks to improved PFM and/or GRB (*ibidem*).

¹⁵ For further indications on this tool, see: Budlender et al., 2002: 37-39, 41-42; Elson, 1999: 11-12; Hewitt in UNIFEM, 2001: 34-35; Hofbauer Balmori, 2003: 26; Reeves & Sever, 2003: 6-7.

Donors can take specific **actions** (*idem*: 6-7). For instance, they can include gender equality dimensions in appraisals of government spending and taxation, in the impact of public expenditure policies and budgetary strategies, and in public expenditure reviews and tracking systems. They can also promote gender-sensitive assessments of poverty and the social impact of macro and structural reforms (*ibidem*).

Budget support

Donors can find entry points on gender in budget support by asking **questions** about:

- Their assessment of such aid against gender-specific indicators on poverty reduction;
- Their use of policy dialogue (creation of space for gender equality, incentives and accountability for raising gender equality and women's empowerment);
- Their integration of the relationships between the formal economy, subsistence economy and unpaid economy - and women's position in these (OECD 2008: 6).

Donors can take different **actions** (*ibidem*). They can support long-term approaches to gender equality. They can include gender equality and women's empowerment in memoranda of understanding and as a priority in performance assessment frameworks. They can also use gender-sensitive indicators and data in joint reviews (*ibid.*). Similarly, they can help integrate sex-disaggregated and gender targets into performance assessment frameworks (Inberg & Holvoet, 2013: 5). They can use such data as a basis for monitoring, review and evaluation, and for their disbursement decisions (*ibidem*).

Sector budget support

Donors can ask questions related to GRB during negotiation on sector budget support (Austrian Development Cooperation, 2009: 11):

- On **sectoral policy**: Have GRB instruments been used (gender awareness in beneficiary assessment of priorities, policy appraisal, analysis of time use)? Does the policy take into account the relationship between gender equality and poverty reduction? Does it use sex-disaggregated data? Does policy planning tackle gender barriers and discrimination?
- On **Mid-Term Expenditure Framework (MTEF)**: Have GRB instruments been used to draw up the MTEF? Does the overall policy of the MTEF state a commitment to gender equality and women's empowerment? Are the inputs, outputs, outcome and impact of the MTEF gender-aware? Are gender indicators used? Is gender equality addressed as a cross-cutting and/or a sectoral issue?
- On **performance monitoring**: Are information and monitoring systems accessible to gender actors, especially women's organisations? Are there accountability systems that allow for the adjustment of policy and expenditures? Are gender indicators and sex-disaggregated data used when monitoring outputs and outcomes? Can performance monitoring trace improvements in gender equality and women's empowerment?

6. Country examples

The table below points to some country examples where approaches and tools to integrate gender into PFM systems were used, usually with some success, at the level of central or decentralised government.

Countries	References
Bangladesh	N. A., 2013: 43-47
Ecuador	Hofbauer Balmori, 2003: 25
India	Mishra & Sinha, 2012; N. A., 2013 (especially 38-43); Nakray, 2013; OECD, 2010: 5; Rajaraman & Gupta, 2012; Sharp, 2003: 71; Stotsky, 2006: 29; UNIFEM, 2001: 147-161
Indonesia	Austrian Development Cooperation, 2009: 7
Malaysia	N. A., 2013
Mexico	Hofbauer Balmori, 2003: 22; Stotsky, 2006: 29-30
Multi-country	<ul style="list-style-type: none"> - Budlender, 2009: Cameroon, Ethiopia, India, Morocco, Mozambique, Nepal, Peru, Rwanda, Tanzania, Uganda. - Budlender et al., 2002: 131-164 (multiple countries). - Commonwealth Secretariat, 2002: Australia, Bangladesh, Barbados, Belize, Botswana, Canada, Fiji Islands, India, Kenya, Malawi, Malaysia, Mauritius, Mozambique, Namibia, Nigeria, St Kitts and Nevis, South Africa, Sri Lanka, Swaziland, Tanzania, Uganda, UK, Zambia, Zimbabwe. - Demery in UNIFEM, 2001: 38-55: Côte d'Ivoire, Ghana. - Hofbauer Balmori, 2003: 29: Bangladesh, Ghana, Kenya, Nigeria, Uganda, Vietnam, Zimbabwe. - Inberg & Holvoet, 2013: Botswana, Burkina Faso, Burundi, Ethiopia, Gambia, Ghana, Kenya, Lesotho, Malawi, Mali, Mozambique, Niger, Rwanda, Senegal, Tanzania, Uganda, Zambia. - UNIFEM, 2001: 101-112: Andean region (Bolivia, Ecuador, Peru).
Philippines	OECD, 2010: 4; UNIFEM, 2001: 140-146
Rwanda	Budlender & Hewitt, 2003: 91
Sri Lanka	Elson, 1999: 13-14; Hofbauer Balmori, 2003: 27
South Africa	Elson, 1999: 15-16; Hofbauer Balmori, 2003: 21, 24; Sharp, 2003: 57; Stotsky, 2006: 26; UNIFEM, 2001: 113-118
Tanzania	Hofbauer Balmori, 2003: 26; OECD, 2010: 6; UNIFEM, 2001: 119-125
Timor-Leste	Austen, Costa, Sharp & Elson, 2013; Costa, Sawyer & Sharp, 2013
Uganda	UNIFEM, 2001: 126-135
Zimbabwe	Muchabaiwa, 2010

Also see case studies on single or multiple countries described in Reeves & Sever, 2003: 12-33.

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Key websites

- UN Women - Gender-responsive budgeting: <http://www.gender-budgets.org/>
- OECD - Development effectiveness, gender equality and women's empowerment: <http://www.oecd.org/dac/gender-development/developmenteffectivenessgenderequalityandwomens empowerment.htm>
- IDS - BRIDGE - Cutting Edge Packs - Gender and Budgets: <http://www.bridge.ids.ac.uk/go/bridge-publications/cutting-edge-packs/gender-and-budgets/>
- International Budget Partnership - Gender budgets: http://internationalbudget.org/ibp_publication_categories/gender-budgets/
- University of South Australia - Gender-responsive budgeting in the Asia-Pacific region: <http://www.unisa.edu.au/genderbudgets>
- GSDRC - Gateway guide - Public financial management and accountability: <http://www.gsdr.org/go/gateway-guides/public-financial-management-and-accountability>

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