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**Financing for Gender Equality in
Selected Arab Countries:
The Experience of Egypt and
Morocco**

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I- INTRODUCTION

This paper aims to shed light on gender budgeting processes and initiatives, particularly in the Arab region. It starts by reviewing the main Conferences on Financing for Development from the Monterrey Consensus to the Accra Action Agenda, and links them to gender equality. Then, in section three it discusses the main frameworks used to undertake the gender budgeting exercise, relying on the experience of South Africa and Australia. In section four, gender budgeting is assessed in the context of the implementation of International Instruments such as CEDAW. The last section of the paper overviews the experience of two Arab countries in gender budgeting which are Egypt and Morocco; and ends with policy recommendations, on the way forward to institutionalize gender in national budget formulation processes.

The promotion of gender equality cannot take place without a genuine allocation of resources to reach that purpose. Therefore, the objective of gender responsive budgets is to shed light on the commitment of governments towards fulfilling their promises on promoting gender equality in the development process by assessing the impact of government expenditures and revenues on the economic and social position of men and women; and by developing strategies that will bring about a gender sensitive allocation of resources¹. The purpose of these assessments are threefold and interrelated. One is to raise awareness and understanding of gender issues in budgets and policies. A second is to foster the accountability of governments for their gender equality commitments. Another is to ultimately change budgets and policies in the light of the assessments and having effected accountability².

Gender responsive budget initiatives are extremely linked to reforms in the budgetary processes in relation to two main issues: performance frameworks and good governance. Performance oriented budgeting or result –based budgeting focuses on analyzing outputs and outcomes rather than on just enumerating budgetary inputs or in other words counting the money that was raised or spent at any given time. By conducting an analysis of outcomes, including a gender analysis, one can assess better the impact as well as the efficiency and effectiveness of public expenditure. Therefore performance oriented budgeting represents an essential entry point and necessary framework for gender responsive budget initiative.

Gender responsive budget initiatives are also narrowly linked to good governance. Transparency which is one of the main pre-requisites and component of good governance means that decisions taken and their enforcement are done in a manner that follows rules and regulations. It also means that information is freely available and directly accessible to those who will be affected by such decisions and their enforcement. Budgetary processes that lack transparency hinder the institutionalization of gender budgeting initiatives. Without information, Gender-responsive

¹ Sharp, Rhonda (2003) Budgeting for Equity: Gender Budget initiatives within a framework of performance oriented budgeting, UNIFEM

² Ibid

budgeting cannot take place because one cannot assess the impact of outcomes, nor gather information on intended and actual budgets over the budget cycle (the planned vs. the implemented); nor have an official entry point. Since budget formulation and implementation is a whole process and a cycle gender aware framework needs to engage with the whole budget cycle, not just the budget enactment stage³. Structural as well as transparency issues may hinder the success of gender budget initiatives.

Gender responsive budgets date back to the mid 1980s when they were first implemented by the Australian federal and state governments as a tool to reach gender equality, including economic as well as social policy, part of an integral state strategy. Initially, these budgets were named 'women's budgets' because of their focus on the budget's impacts on women and girls. However since the late 1990s, experts introduced the terms 'gender' budgets, 'gender sensitive budgets', and 'gender responsive budgets'. The terminology that includes gender as the basis of analysis was adopted to repel the deluded misconception that these budgets represent separate budgets for women.

Gender budgets gained momentum internationally in 1995 when the United Nations Beijing Declaration and Platform for Action recommended that: " Governments should make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures"⁴. They have been identified as a public finance strategy in a range of international commitments on gender equality and financing for development including the outcome of the twenty-third special session of the United Nations General Assembly, and the Monterrey Consensus. Gender-responsive budgeting has also been identified as a crucial element of the full implementation the Convention on the Elimination of All Forms of Discrimination against Women, and the achievement of the Millennium Development Goals, most specifically MDG3 on gender equality and the empowerment of women. It has also been cited as critical to the development and implementation of national poverty reduction strategies.

Financing for gender equality became a critical part of the discussion on financing for development. Soon the International Community recognized that all national and international economic and development policies affect women, in ways that advance or hinder gender equality. At the same time, they also acknowledged that sustainable economic growth and human development rest on women's equal participation in the economy. Effective policy choices and development financing must therefore be tailored to the needs of both women and men⁵.

Financing for gender equality is not only about securing resources and funding for institutions such as national women's machineries, women's organizations and networks, and gender equality projects. To accomplish sustainable and deep-rooted changes, financing for gender equality must also entail the design and implementation of economic policies that give women and men access to decent work, food security, and social insurance and protection. With the right policies and sufficient resources, countries should be able to achieve both targeted support to activities directly focused on gender equality and transformative shifts towards an equitable economy⁶.

³ Report of the Expert Group Meeting; Organized by The Division for the Advancement of Women, Hosted by the Government of Norway, Oslo, Norway, 4-7 September 2007; Division for the Advancement of Women; Department of Economic and Social Affairs

⁴UNIFEM 2000: 112

⁵ UNIFEM, Bridging the Gap: Financing Gender Equality; A publication of the United Nations Development Fund for Women (UNIFEM) and the UN Non-Governmental Liaison Service (NGLS); 2008,

⁶ Ibid

II- FROM THE MONTERREY CONSENSUS TO THE ACCRA ACTION AGENDA: KEY INTERNATIONAL CONFERENCES ON FINANCING FOR DEVELOPMENT AND THEIR LINKAGES TO GENDER EQUALITY

Financing for gender equality should be at the heart of discussions in any key International conference on financing for development due to the following reasons.

First, gender equality is central for the achievement of all MDGs, for example, in the case of low-income countries, “between 35-52 per cent of the total costs of the MDGs can be directly attributed to the achievement of gender equality objectives”. In other words, investments that directly and indirectly promote gender equality and women’s empowerment represent a significant share of total investments for all the MDGs⁷.

Second, gender equality is narrowly linked to sustainable development in general and poverty alleviation in particular. Several studies highlight the multiplier effect that occurs when governments invest in women's health and education which positively in return affects overall national economic growth and sustainable development.

Third, specific budgets need to be allocated for the realization of human rights agenda including women's rights. In that context, some scholars such as Elison and Budlender, analyzed in their studies how government expenditure/revenues and overall budget decision making processes can be linked to each of the Convention on the Elimination of all Forms of Discrimination against Women (CEDAW) articles on women's rights.

Fourth, there is a need to engender development aid policies and to ensure that women benefit from ODA, not only in projects dealing with social sectors such as education, and health; but also in the gender blind economic sectors such as transport, rural infrastructure, and finance.

Fifth, gender sensitive budgeting is directly linked to government accountability and result-based budgeting; since conducting an analysis, including a gender analysis, of budget outcomes will result in measuring efficiency and effectiveness of governments' actions, part of the new public management framework .

In 2002, the United Nations organised the Monterrey Conference on Financing for Development (FfD), whereby more than 50 heads of state and 200 ministers of finance, foreign affairs, development and trade participated, along with representatives of civil society, the International Monetary Fund, the World Bank, the World Trade Organisation and the UN. The outcome is known as “The Monterrey Consensus”. The outcome document included commitments for “new development aid” from rich countries, as well as agreements on debt relief, the fight against corruption, public-private partnerships, and Official Development Assistance (ODA). Since its adoption, the document became a landmark in global development that focuses on a partnership between developed and developing countries to achieve the MDGs in the context of open markets for economic growth, good governance, increasing aid flows, and improving the effectiveness of aid to achieve these objectives. Gender equality and the empowerment of women however have received limited attention in the Monterey Consensus and follow-up processes.

⁷ Financing for Gender Equality and the Empowerment of Women, Report of the Expert Group Meeting; Organized by The Division for the Advancement of Women, Hosted by the Government of Norway, Oslo, Norway, 4-7 September 2007; Division for the Advancement of Women; Department of Economic and Social Affairs

A follow-up conference to review the implementation of the Monterrey Consensus took place in Doha, Qatar from 29 November to 2 December 2008. The preparatory process leading up to the Doha Conference has included a review of the implementation of each chapter of the Consensus; findings from the review process captured in the outcome document were negotiated at the Conference. The process has been multi-stakeholder, involving the Bretton Woods institutions, the private sector, and civil society in addition to UN Member States.

Concerns have been raised during the review process in Doha of a continuing lack of coherence, challenges in international economic governance and that the range of recommendations of the Monterrey Consensus has not been fully developed into to a full range of policy actions⁸.

The Monterrey Consensus and FfD process gave impetus to aid policy and the aid effectiveness agenda. Following on from this agreement, the Development Assistance Committee of the Organization for Economic Cooperation and Development (OECD-DAC) embarked on a process leading to the Paris Declaration on Aid Effectiveness.

In September 2008 donor countries and recipient countries met for a High Level Forum (HLF3) in Accra, Ghana to assess progress in the implementation of the PD. The participants further agreed that “more focus should be placed on gender equality, respect for human rights and environmental sustainability; which are cornerstones for achieving enduring impact on the lives of poor women, men and children” and that there is a need to increase the capacity of national development actors “to take an active role in dialogue on development”.

Key International Agreements on Aid policies

2000 Millennium Declaration (and the MDGs): The Declaration affirms the obligation of all members of the UN “to strive for the full protection and promotion in all countries of civil, political, economic, social and cultural rights for all”. Members declared that they would “spare no effort to free our fellow men, women and children from the abject and dehumanizing conditions of extreme poverty...”

2002 Monterrey UN Conference on Financing for Development A partnership between developed and developing countries to achieve the MDGs in the context of open markets for economic growth, good governance, increasing aid flows, and improving the effectiveness of aid to achieve these objectives.

2003 Rome High-Level Forum (OECD) In February 2003, leaders of the major multilateral development banks and international and bilateral organizations, and donor and recipient country representatives gathered in Rome for the High-Level Forum on Harmonization (HLF-Rome). This Forum spotlighted the issue of harmonization and alignment as a major development issue and gave international legitimacy to the good practice principles for harmonization and alignment

2004 Marrakech Roundtable on Managing for Development Results (OECD) This conference focused on the need to manage for results if development assistance is to yield measurable development outcomes.

2005 Paris High-Level Forum and Declaration (OECD) The Paris High Level Forum of 2005 was attended by development officials and ministers from 91 countries, 26 donor organizations and partner countries, representatives of civil society organizations and the private sector. The participants collectively resolved to reform the delivering and management of aid through adoption of the Paris Declaration on Aid Effectiveness.

Aid Effectiveness and Women’s Rights Series; An Overview of the Paris Declaration on Aid Effectiveness and the New Aid Modalities; Primer No.1, Association for Women’s Rights in Development.

⁸ Ibid

A. GENDER AND THE MONTERREY CONSENSUS

The Monterrey consensus includes four main themes which are: 1) Mobilization of Domestic Financial Resources; 2) Mobilization of International Resources for Development; 3) International Trade; 4) Increasing International Financial and Technical Cooperation for Development.

Linking gender to the above mentioned four themes, necessitate taking into consideration the different needs of men and women in a multitude of issues, such as trade, macroeconomic policies, transfer of knowledge and the different share or benefit that men and women receive, out of the Official Development Assistance (ODA).

On the first theme of “Mobilization of Domestic Financial Resources”, for example, the Monterrey Consensus recommends the implementation of “*sound macroeconomic policies*”, and the avoidance of “*inflationary distortions and abrupt economic fluctuations.*” For some states, pursuing sound macroeconomic policies and avoiding economic fluctuations could be translated into austerity measures and cuts in basic services such as those related to health and education. Women are adversely affected by these cuts in two different ways. First, since they represent one of the poorest and most vulnerable groups in society, their own access to health and education services would be considerably restricted in the context of a strict deficit control strategy. Second, it is mostly women who will have to substitute for the services that have been cut, by providing care for the sick and elderly or by offering home schooling⁹. These activities will keep women at home, and restrict their time to engage in profit-generating employment, thus reinforcing the gendered division of labor.

In the same context of mobilization of domestic financial resources, the Monterrey Consensus which encourages states to implement micro-credit systems fails to urge them to facilitate the access of women to loans and other financial products. Women’s poverty is exacerbated by their unequal access and control over resources, such as land, loans and financial products. A recent study for example found that less than 4% of total small and medium enterprises (SMEs) are owned by women in Jordan, despite the fact that the majority of micro-enterprises in the informal sector are women-owned. However, a lack of access to funds and loans, as well as lack of training and capacity-building opportunities, is preventing these from growing into SMEs¹⁰.

On the second theme of “Mobilization of International Resources for Development”, according to the Monterrey Consensus, Foreign Direct Investment (FDI) contributes to “sustained economic growth and to knowledge transfer”. It is true that FDI creates more jobs for women, especially in EPZs; however these zones and other industrial agglomerates are mostly characterized by poor working conditions and human rights abuses. Women in EPZs may face several human rights violation, poor working conditions, exploitation and sometimes sexual abuse. They account for as high as 90% of total export processing zone labour force. Recent reports have revealed that the majority of women working in EPZs in the developing world, including in the Arab region have no access to social or health insurance. Furthermore, in peak seasons working hours in EPZs might extend to 20 working hours a day leading to severe health problems among women workers.

⁹ Pawadee Tonguthai, *Financing for Development, Gender equality, and the Follow-up to the Monterrey Consensus*, UN, 2007.

¹⁰ By SABEQ, cited in the Jordan Times, 25/04/2007

As for the transfer of knowledge, the digital gender divide and the concentration of women workers in most Arab states in low-skilled jobs preclude the systematic up-grading of skills and the transfer of valuable modern knowledge and technology among women.

On the third theme of “International Trade”, the Monterrey Consensus advocates for trade liberalization and the establishment of a “universal, rule-based, open, non-discriminatory and equitable multilateral trading system”. It does not however examine the link between gender and international trade. It has been documented that trade liberalization and the introduction of competitive low-priced imported goods have resulted in losses for people working in the informal sector and small enterprises. Because of different legal, structural and behavioral inequalities, women’s labor in the Arab world in the non-agricultural sector tends to be concentrated mostly in small- sized enterprises and the informal sector.

The rate of women’s participation in the labor force in the Arab region at 22% is one of the lowest in the world¹¹. Gender analysis needs to take place at various levels, from examining trade agreements with a gender lens to studying the effects of international trade on women in general and working women in particular.

On the fourth theme of “Increasing International Financial and Technical Cooperation for Development”, the Monterrey consensus acknowledges the positive effects of ODA which is an important instrument to support “education, health, public infra-structure, agriculture, and rural development”; the document however fails to highlight the relation between ODA and gender. Development aid could be gender blind if the benefits and opportunities of its capacity building and income generating projects and programmes are not equally accessible to women. Therefore, there is also a need to allocate more resources to projects aimed at the promotion of gender equality that involves NGOs and CVOs in the planning and implementation stages.

Official development assistance (ODA) to Arab countries decreased throughout the 1990s, partly as a result of widespread skepticism concerning the role of foreign aid in development. In fact, between 1990 and 2000, ODA to the Arab region fell by a significant 58.6%. Since then, however, it has been on a steady upward trend. Following the United Nations Millennium Summit in 2000, total aid to the region rose from a low of US\$ 6.2 billion in 2000 to US\$ 11.7 billion in 2004 and to US\$ 28.8 billion in 2005¹². It is important to compile sex-disaggregated data on the beneficiaries of development aid projects in the Arab region in order to analyze to what extent women do actually benefit from such assistance.

B. PARIS DECLARATION

The Paris Declaration on Aid Effectiveness (PD) was adopted in March 2005 at a High-Level Forum (HLF2) organized by the Development Assistance Committee (DAC) of the Organization for Economic Co-operation and Development (OECD). The PD aimed to achieve “far-reaching and monitorable actions to reform the way we deliver and manage aid” towards “reducing poverty and inequality, increasing growth, building capacity and accelerating achievement of the MDGs.” Signatories committed to five principles: advancing country ownership, harmonizing donor and creditor aid practices and priorities, alignment with country led strategies, managing for development results and mutual accountability for the use of aid. It was

¹¹ United Nations, the Third Arab Regional Report on the Millennium Development Goals, 2010.

¹² United Nations , The Millennium Development Goals in the Arab Region: a youth lens, 2008.

adhered by approximately 25 donor countries, 80 recipient countries and around 25 multilateral institutions¹³.

The five overarching principles of the Paris Declaration are interrelated and interdependent. Strong country ownership and mutual accountability underpin alignment and harmonization efforts, while managing for results focuses on development impacts and outcomes. Aid recipient and donor countries, along with multilateral agencies and civil society organizations have committed to applying these principles in the fundamental reform of how they operate and relate to one another. Translating these commitments into new relationships and practices provides an opportunity to embed gender equality and women's empowerment; to revitalize the practice of gender equality and women's empowerment by all stakeholders; and to increase the share of financing towards these objectives¹⁴.

Apart from one significant commitment to gender analysis and gender impact assessment (para.42), the Declaration itself is not explicit on gender dimensions and much of the initial reform agenda was developed without input from gender equality experts. Therefore, there is a need to systematically link gender to the five principles, as per below table and as per the recommendations of UNIFEM report that was issued in July 2006 on "Promoting Gender Equality in New Aid Modalities and Partnerships: Experiences from Africa Burundi Consultation".

Ownership is about genuine collective ownership by society as a whole. It requires meaningful participation of a range of key stakeholders, which in turn will require development of inclusive processes and fora and development of capacities, including women's advocates and groups, to influence national development policies and strategies;

Alignment works best when gender equality and women's empowerment are institutionalized in legal frameworks, national strategies and robust policies;

Harmonization can bring gender equality and women's empowerment to the centre of Paris Declaration implementation, and this perspective is essential in developing new mechanisms involving division of labour and specialization;

Managing for development results provides entry points for integrating gender equality and women's empowerment, and such results cannot be attained without including such dimensions;

Mutual accountability can benefit from experience gained in advancing gender equality and women's empowerment objectives and through utilization of tools and approaches developed to demonstrate accountability.

Source: UNIFEM, Promoting Gender Equality in New Aid Modalities and Partnerships: Experiences from Africa Burundi Consultation Outcome Report, July 2006

¹³ The Accra Agenda for Action of Aid Effectiveness; <http://www.ppdafrica.org/docs/accra.pdf>

¹⁴ Ibid

C. ACCRA ACTION AGENDA

In September 2008 donor countries and recipient countries met for a High Level Forum (HLF3) in Accra, Ghana to assess progress in the implementation of the PD. During the HLF3 questions were raised on the connection between aid effectiveness and development effectiveness. These covered a range of items including the need to strengthen commitments to untying aid, reducing policy conditionality, increasing the predictability of aid flows and greater attention to cross-cutting issues¹⁵.

Concern was also raised about the targets and indicators used to measure progress, which make no reference to gender equality, and stress the obligations of aid recipient countries over those of donor countries. They borrow from the Country Policy and Institutional Assessment (CPIA) framework of the World Bank, which focuses primarily on macroeconomic, fiscal and debt policies and rule-based governance, rather than the achievement of human development. These contradictions suggest the need for continued advocacy to ensure that policy coherence includes development and human rights¹⁶. In that context a number of concerns was raised again about the Paris Declaration, including the following:

- The new aid architecture needs to be more comprehensive of all development stakeholders—particularly CSOs, including women’s organizations and movements.
- Too much focus on aid modalities: The emphasis is too centred on the “plumbing” or mechanisms of the aid delivery system, not enough on reducing poverty and inequality as expressed in the Millennium Development Goals. Evaluating aid’s effectiveness needs to be integrally linked to support for human rights, democratic governance, environmental sustainability and gender equality.
- More clarity on the implementation of the PD principles: An in-depth discussion of the meaning and impacts of the PD principles needs to take place, including the inputs of the CSOs particularly about the principles of ownership, alignment and accountability.
- Limits in monitoring commitments: Monitoring of the PD commitments in the lead up to Ghana must be fully transparent and inclusive of civil society and women’s rights organisations. " ¹⁷

III- DIFFERENT APPROACHES AND FRAMEWORKS ON GENDER BUDGETING

A. SOUTH AFRICAN GENDER BUDGETING MODULE

Gender responsive budget initiatives have in varying ways sought to integrate a performance dimension into their processes. There are three widely disseminated frameworks utilized by gender budget initiatives. Firstly, there is the Commonwealth Secretariat pilot which drew on the Australian experience as outlined in Budlender and Sharp (1998). Secondly, there is Debbie

¹⁵ Terraviva, Financing Gender Equality, International Conference on Financing For Development, Doha, Qatar 2008, http://ipsnews.net/new_focus/ffd/doha_magazine.pdf

¹⁶Ibid

¹⁷ Ibid

Budlender's five step approach developed for the South African Women's Budget Initiative (2000). Finally, Diane Elson published in 2002 a budget cycle framework for examining the impact of budgetary activities (UNIFEM 2002). Below are some of the main points of the above mentioned three frameworks and approaches.

South African Gender Budgeting Module

According to the module that was developed for South Africa, the main functional frameworks utilized by gender responsive budgets should include the following actions:

- Describe the situation for women and men and girls and boys (and the different subgroups) in the sector.
- Check whether the policy addresses the gender issues described above.
- Check that an adequate budget is allocated to implement the gender sensitive policy.
- Check whether the expenditure is being spent as planned. This involves checking both financially and the physical deliverables.
- Examine the impact of the policy and the expenditure and assess whether it has promoted the government's gender equity commitments.

(South African Women's Budget Initiative and Gender Education and Training Network (2000) *Money matters*., Workshop materials on gender and government budgets GETNET, Cape Town, South Africa.)

According to the different modules, creating a gender sensitive budget requires first access to information in order to identify the gender gap present in different sectors, then one needs to question whether there is a specific government policy in place to narrow that gender gap. If there is in fact such policy, the subsequent inquiry should be related to its cost: how much is this policy costing the state? Throughout this process, access to information and gender analysis is required. Gender analysis should cover the planned government expenditure versus the implemented one, and overall analysis about the impact of government expenditure with respect to gender.

B. AUSTRALIAN EXPERIENCE IN GENDER BUDGETING

The tools needed to conduct gender analysis and categorization of expenditures are found in the below module created by Debbie Budlender and Rhonda Sharp on developing a gender sensitive expenditure statement.

Developing a gender sensitive expenditure statement

Drawing on the Australian module, developing a gender sensitive expenditure statement of an agency or sectoral budget requires the following :

- Identifying expenditures according to whether they are (1) specifically targeted to women or men, girls and boys in the community or (2) 'equal employment opportunity' expenditures by government on their employees which are designed to change the gender and skills profile of the public sector workforce or (3) general or mainstream budget expenditure that make goods and services available to the community ('outputs') and need to be assessed for their gender impact ('outcomes').
- Using the tools of gender disaggregated expenditure analysis to assess the gender impacts of these

different categories of expenditures.

- Developing a budget statement using this analysis that includes:
 - the aims and objectives of the budget program/activity
 - the resources allocated (actual for the previous year and planned for the current year)
 - the gender issues
 - the gender impacts including measures and indicators of outputs and outcomes
 - Changes planned in the coming year in the light of the assessed impacts and performance indicators.

(Debbie Budlender and Rhonda Sharp (1998) How to do a gender sensitive budget: Contemporary research and practice, Commonwealth Secretariat and AusAid, London.)

C. DIANE ELSON: A GENDER ANALYSIS OF THE FOUR DIMENSIONS OF BUDGETS

According to Diane Elson, gender budgeting should include gender analysis of the four dimensions of budgets which are: 1) financial inputs; 2) activities financed; 3) outputs delivered; and 4) impacts on people's well being. Her approach is further elaborated in the below table:

A Gender Analysis of the Four Dimensions of Budgets

- Select a Ministry or program, and over the budget cycle examine planned and realized:
 - financial inputs
 - activities financed
 - outputs delivered
 - impacts on people's well being.
- Undertake a gender analysis of these budgetary dimensions using disaggregated expenditure and revenue tools and approaches (eg. bureaucratic, participatory).
- Apply the analytical tools at the different levels of budgetary decision-making including:
 - aggregate macroeconomic strategy
 - composition of expenditures and revenues
 - effectiveness of service delivery.
- Identify the gender gaps (at the level of the individual and household, economic and social, paid and unpaid) and the budgetary and policy changes that need to be made.
- Convey the results of the analysis with the aim of bringing about changes to budgetary and policy decisions.

(Diane Elson (2002b) 'Gender responsive budget initiatives: Some key dimensions and practical examples', in *Gender budget initiatives: Strategies, concepts and experiences*, United Nations Development Fund for Women, New York.)

IV- LINKING GENDER BUDGETING TO INTERNATIONAL HUMAN RIGHTS INSTRUMENTS: CEDAW

Gender sensitive policies that are expected to close the gender gap in different sectors need to be formulated in line with International law in general and International Human Rights Law in Particular. CEDAW which is considered the bill of rights for women has an exhaustive list of articles on women's civic, political, economic, social, and cultural rights. Furthermore, the UN

Declaration on the Elimination of Violence against Women, which supplements CEDAW is explicit in its article 4(h) that member states should "include in government budgets adequate resources for their activities related to the elimination of violence against women". A recent study in Spain concluded that the enactment and implementation of a special law on domestic violence and the institutionalization of a specific policy to combat VAW resulted in substantive government savings in the health sector. The law which punishes perpetrators of VAW acted as a preventive measure leading to lowering reported cases of VAW which in return decreased expenditure in the health sector or in other words expenditure that the government would have provided for the victims in terms of physical and psychological rehabilitation.

Therefore, gender budgeting is closely associated with human rights minimum standards as enshrined in International instruments such as CEDAW. Integrating CEDAW minimum standards or articles in government policies necessitates the allocation of specific resources. Conversely implementing CEDAW will result in financial returns to the government, as demonstrated by the above example on combating VAW in Spain.

To create gender sensitive budgets using the CEDAW framework, governments are required to assess how women compare with men, as beneficiaries of and contributors to government budgets. It is also clear that governments according to CEDAW have three obligations that must be fulfilled in order to eliminate discrimination against women in government budgets. These obligations are to ensure: 1) relevant laws and policies do not discriminate (directly or indirectly) against women in either form or effect and to provide protection against discrimination; 2) special measures to reach true equality in law and practice and to improve women's lives; and 3) programmes of which women are beneficiaries and the revenue systems to which they contribute, transform relations and stereotypes that inhibit women's enjoyment of substantive equality¹⁸.

Gender equality however does not necessarily imply identical treatment of men and women. Even CEDAW recognizes the gender dimension, or the socially constructed roles of men and women, in some its articles. For example, CEDAW provides for:

- Adoption of temporary special measures to accelerate the achievement of de facto (or substantive) equality between women and men (Article 4(1)), e.g. measures to accelerate equal participation in politics by women. Such measures are in place until their desired outcomes are realized and have been sustained for a period of time (CEDAW, General Recommendation 25, para. 20).
- Permanent gender-specific special measures necessitated by biological difference (Art. 4(2)). These measures include maternity health care services (Art. 12(2)). Such measures last until their review is required by the scientific and technological knowledge referred to in Article 11(3) (CEDAW, General Recommendation 25, para.16).
- General measures to improve the position of women and to guarantee their full enjoyment of economic, social and cultural rights, e.g. the different social roles currently assigned to men and women means that to ensure equal access to services such as housing, sanitation, electricity and water supply and transport and communications (as required by Article

¹⁸ UN CEDAW Committee, General Recommendations 25.

14(g)), services must be designed and delivered with the differing needs of women and men in mind¹⁹. "

In sum, national budgets need to be formulated taking into account the gender dimension and by relying on the minimum standards, as provided by International Instruments such as CEDAW.

V- GENDER BUDGETING EXPERIENCE IN THE ARAB COUNTRIES

Following a discussion on the linkages that should be established between International Instruments and gender budgeting processes and an overview of the different gender budgeting frameworks used in the South African and Australian experience; this section of the paper describes the experience of Arab countries, especially Egypt and Morocco in gender budgeting.

In the Arab Countries, many agencies, including UNIFEM initiated training workshops and capacity building activities to sharpen the skills of primarily the National Machineries for Women in institutionalizing gender budgeting initiatives in their respective member states Gender budget work started first with training in Lebanon. Then Egypt prepared gender budget training material in Arabic and conducted two workshops for high-level officials in the Ministry of Planning. UNIFEM Egypt has worked with the National Council of Women on implementing gender performance auditing and gender budgeting analysis of the national budgets under the National Development Plan (1997–2002). Initial focus was on the role of the Ministry of Local Administration and the Ministry of Youth.

In Morocco, a one-year project on ‘Capacity building for the gender analysis of budgets at the national level’ targeted decision-making budgetary staff of the Budget Directorate within the Ministry of Economy and Finance and the Division of Social Sectors.

Furthermore, capacity-building work in Jordan begun in 2003 led by the national machinery in cooperation with the Ministry of Planning and Finance.

In this context, the Centre for Women in ESCWA additionally organized in November 2007 a regional workshop on gender budgeting, whereby members of ministries of planning, national women machineries and members of ministries of finance in 13 ESCWA member Countries were trained in gender budgeting tools and methodologies.

A. BUDGETING IN EGYPT: PROGRAM STRATEGIES AND ACHIEVEMENTS

In Egypt, the Women in the National Budget of Egypt Project (WIB) began in 2006- a pilot project started in 2001- with the technical support of UNIFEM, and the financial support of the Embassy of the Royal Kingdom of the Netherlands (EKN). The project was divided into 2 main components: The Human Resources Component (HR) and the Gender Responsive Budgets Component (GRB).

¹⁹ See Professor Sharp, Rhonda; Engendering the government budget: Performance budgeting and the challenge of the care economy, Hawke Research Institute for Sustainable Societies; University of South Australia

During the course of 3 years, the project has achieved exceeding expectations towards establishing gender responsive budgeting in Egypt. The Egyptian experience gained so far indicates that the successful implementation of gender-responsive budgets is based on a balanced mix of interventions that focus on awareness, advocacy, lobbying, capacity development and monitoring and evaluation. The Collection, updating and gender sensitive- data analysis are and continue to be the main pillars of the process and efforts in that direction must continue to include the participation of stakeholders in order to achieve the desired results.

Advocacy efforts included the organization of several meetings and a Conference presided by First Lady and attended by the Prime Minister, 700 public figures, experts and NGO representatives. Efforts continued through consultations with planning officials in 22 ministries, the private sector, legislative bodies (planning and budgetary Committees of the People's Assembly and the Shura Council), universities, research centres, and NGOs. Throughout this effort, the NWC engaged in several activities including the holding of 58 panel discussions on mainstreaming gender into the five-year plan for economic and social development. The objective was to examine the concepts of gender sensitive planning.

One major success was the ability of the National Council for Women (NCW) to mainstreaming gender into the National Plan for Economic and Social Development (2002–2007). In that context, NWC efforts focused on three areas: 1) incorporating gender in the state comprehensive plan for economic and social development; 2) rendering the state budget gender-sensitive; 3) ensuring gender-sensitive follow-up assessment.

According to Ms Maya Morsi, UNIFEM Coordinator in Egypt, and Ms Ayat Abdelmooty, Head of the Equal Opportunity Unit in the Egyptian Ministry of Finance; the success of the Egyptian experience is related to the step by step approach in institutionalizing gender budgeting in the state apparatus by using appropriate tools for GB, adopting a participatory approach and engaging all stakeholders in advocacy and raising awareness activities.

The initiative which first started in 2001 as mentioned under the leadership of the National Council for Women (NCW) with support from the Dutch government and UNIFEM, focused in its early stages on developing tools and raising awareness of planning and budget officers in all ministries, members of the civil society and parliamentarians regarding the relevance of GRB.

Then the NCW supported the establishment in all Ministries of an Equal Opportunity Unit charged with monitoring discrimination and ensuring that plans and budgets are gender sensitive. The Council also produced a GRB training manual for the staff of the Finance Ministry. This manual was developed through a participatory approach, where MOF budget employees worked with gender experts, planning experts from the National Planning Institute, as well as economists and Performance Based Budgeting (PBB) experts to tailor the manual to their specific needs. The manual was later used to build the capacity of relevant staff in the MOF and other Ministries to track, monitor, and evaluate national and local public budgets from a gender and poverty perspective.

Following these efforts, the following was undertaken: 1) the five year national socio-economic plan included two statements on gender²⁰; 2) efforts to collect sex-disaggregated data from all ministries was undertaken; 3) gender dis-aggregated budget standardized templates were distributed to all ministries; these templates are intended to be used by all government agencies included in the national budget, and those agencies will have to fill the templates with gender disaggregated data whenever they are asking for allocation of resources. Number and sex of beneficiaries will also be included in the templates; 4) and a gender analysis budget report was annexed to the national budget.

In sum, all these efforts resulted in the inclusion of gender concerns in the five year national socio-economic plan, the adoption of various gender-sensitive plans and programs at national level and the doubling of allocations to programs for the advancement of women.

Furthermore, to monitor and evaluate the mainstreaming of gender in national budget processes, a High Level GRB policy committee has been set up by NCW. The committee consists of a number of experts in gender, planning, budgeting, and monitoring & evaluation. The MOF works closely with this committee. The MOF also periodically conducts GRB training workshops for budget employees. These workshops will be followed by on-the-job training and coaching to make sure that what they learned is being implemented at work in the following years.

According to UNIFEM, lessons learned from the Egyptian experience include the importance of adopting a participatory approach, especially when developing the GRB manual since the needs of the MOF had to be taken into account at all stages of the GB process. The support and involvement of the Minister of Finance, Heads of Budget Departments, as well as UNIFEM and NCW were also a main factor in securing fast policy changes. Finally, the cooperation between MOF and CAPMAS (national statistics institution) was one of the success factors in the production of gender disaggregated data and statistics.

As efforts continue to fully apply GRB in Egypt, so far the Egyptian experience represents a good model that should be disseminated throughout the Arab region. According to the Egyptian government, the MOF is now working on the automation of the whole budget process. This will allow the MOF to produce a budget that is gender sensitive even at the local level. In the upcoming years, the government hopes to sustain and strengthen the GRB initiative by increasing technical capacity to apply GRB, developing simplified budget monitoring tools for Civil Society and women organizations, establishing a Civil Society Network on Gender Budgeting and so forth.

B. GENDER RESPONSIVE BUDGETING IN MOROCCO: INTEGRATING A GENDER APPROACH IN PUBLIC FINANCE MANAGEMENT

The Gender Budget Initiative in Morocco was launched in 2001 by the Ministry of Finance and Privatization with support from UNIFEM. The budget reform process launched by the government presented an opportunity to demonstrate how performance-based budgeting - focused on monitoring budget outcomes and results – can define budget targets and benchmarks in a gender

²⁰ The two statements are “Justice in allocation of national resources is required, as it is the proper way for the efficient use of national resources and the distribution of budget allocations according to the actual needs of each citizen, in a way that achieves social justice” and “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.

responsive manner. The initiative benefited from a favourable political environment in relation to women's rights as reflected in the adoption of a new Family Code and broader reform processes. Over the past few years, the government of Morocco has been systematically tracking budget allocations and results with a gender perspective.

GRB work in Morocco started in 2002 and resulted in an assessment report that stressed the importance of working with, and building on, other reform processes rather than seeing GRB as a separate initiative. The report also pointed out ways in which GRB work could complement and strengthen what other reforms are trying to achieve. Similarly, it pointed out how GRB could contribute to key government objectives such as poverty alleviation.

The GRB initiative has engaged in capacity building and training activities for senior planners and budget professionals from the Ministry of Finance and line ministries in gender analysis and GRB. It has published and disseminated a guide on GRB and performance budgeting, and a handbook on GRB for parliamentarians and non-governmental organizations (NGOs). The initiative has also supported development of gender-sensitive indicators as part of the performance-oriented budget reform. In 2005, workshops were conducted with the Ministries of Health, Education, Agriculture, Rural Development; and Finance to encourage the development and use of gender-disaggregated data throughout the policy and budget cycles. Furthermore, special emphasis was given to monitoring and evaluation.

The initiative was led by the Ministry of Finance, where it involves cooperative work of the Budget Directorate, the Directorate for Studies and Financial Forecasts, and the Directorate for General and Administrative Affairs. One of its highlights in 2005 was the production by the Ministry of Finance of a Gender Report.

The Gender Report was presented as an annex to the annual Economic and Financial Report for the year 2006 which accompanied the presentation of the Bill of Finance (the Budget Law). The aim was to institutionalize the Gender Report as part of the budget documents by expanding the work each year until it covers all sectors. In the future, the Gender Report is expected to cover the following policy areas: Education, Health, Agriculture, Justice, Family, Water, Infrastructure, Energy, Transport, Housing, Employment, Planning and Finance. In the first years the focus was centred on sectors that are most important in achieving the Millennium Development Goals.

In parallel with the above mentioned efforts which were supported by UNIFEM, The Ministry of Finance and Privatization additionally started in 2002 'a preliminary study on the methodological feasibility of gender and child budgetary accounts'. Building on the findings of the study, the Ministry then initiated, as early as 2003, in collaboration with UNIFEM, a project for the reinforcement of the national capacities with the aim of integrating the gender dimension in the elaboration and analysis of sector-specific budgets. This project became part of a more general UNIFEM program, conducted in 20 countries entitled 'reinforcement of economic governance: analysis of gender applied to governmental budgets'. The first phase of the project that was implemented in Morocco was crowned with the following:

- The awareness-raising within some key ministries including the Ministry of Finance and Privatization through training workshops.

- The elaboration of a handbook on gender-sensitive budgeting. The hand book was intended for professional training and the training of trainers in the field of budgeting and budgeting based on gender-sensitive results.
- The elaboration, on the basis of the recommendations of the members of Parliament and associations, of a practical “Budget Guide” in both Arabic and French. The aim of this guide was to raise awareness concerning the budgetary reforms in progress, which are results-oriented, and integrate the gender approach in the conception, implementation and control of the state budget.

The UNIFEM Program on the Gender-sensitive Budgeting which is currently in its second stage, aims to make political and budgetary practices transparent, with a view to reducing the multiple dimensions of poverty and gender inequality. This involves also the transformation of the elaboration and execution of the budget so as to reflect sensitivity to the principles of gender equality in budget policies and procedures through concrete changes in the allocation of resources.

In sum, the Moroccan experience in GB was implemented through a mix of raising-awareness and advocacy activities, engaging thereby all stakeholders; and undertaking sectorial gender analysis. It culminated in the issuance of a Gender report annexed to the national budget. It is expected in the future that the Gender section in the Economical and Financial Report will be enriched, through pursuing its production in partnership with all ministerial departments. A communication strategy and follow up measures in order to secure the adherence of ministerial departments are deemed essential for the institutionalization of gender-sensitive budgeting in Morocco.

VI - CONCLUSION AND RECOMMENDATIONS

Gender analysis of public expenditures, especially in Arab Countries should be based on a diagnosis of the situation of the various social groups situation and on an evaluation of the causes and consequences related to education, health and the situation in the rural world. Ministries of Finance, or relative ministries which pioneers the introduction of the GSB, should continue the search for synergies with government departments in order to anchor the gender approach in the on-going efforts to align policies, plans, programs and budget. The efforts of the Ministries are also to be devoted to carrying out GSB awareness-raising campaigns through the development of training tools and workshops as well as the enrichment of the gender part of the Economic and Financial Reports through a partnership approach.

The demands of development and economic competitiveness require a more positive action of the authorities and a stronger commitment of the civil society to support the goal of achieving gender equality. To achieve a better efficiency of public expenditures based on quality planning, the integration of the gender approach in policies and programs prior to their development as well as the refinement of the data by gender; needs to be further developed in Arab countries.

With respect to Gender Budgeting, governments, International donors , civil society and international organizations should take note of the following for the efficient and effective integration of gender in the public finance system :

- Developing a strategic plan with short, medium and long term targets;

- Incorporating into budget guidelines provisions requiring gender impact assessments and resource allocations that promote gender equality;
- Developing a methodology to systematically track expenditures (funded from all sources), building on, for example, the experience of the OECD-DAC gender equality policy markers;
- Improving quantitative and qualitative sex- and age-disaggregated and gender-specific data collection and analysis to monitor changes in gender relations over the lifecycle;
- Assessing the gender impacts of revenue raising measures, including user fees, as well as the taxation structure and composition, and developing gender sensitive policies and mechanisms in all revenue raising;
- Developing methodologies for systematically incorporating a gender perspective into the results-based public financial management systems, including costing women and men's unpaid work, and investing in time-saving infrastructure (such as water provision, transport, child care facilities, etc);
- Improving cooperation between finance ministries and the national machineries for the advancement of women to develop and implement mechanisms to coordinate and monitor the implementation of gender perspectives into planning and budgetary decision making, such as annual gender budget statements and gender impact assessments for new policies;
- Allocating resources for implementation of gender-responsive budgeting, including building national capacity and ownership of government, civil society and parliamentarians with regard to effective planning, implementation, and monitoring/tracking;
- Developing performance indicators, to measure progress in introducing and implementing gender-responsive approaches to public finance;
- Governments should enhance women's participation as actors, inside and outside of government, in macroeconomic policy formulation and implementation in all phases of the budget cycle. Annual assessments, based on review of both the process and policy outcomes should be conducted, and these should feed into the Commission on the Status of Women and ECOSOC. Specifically, governments should Strengthen the mandates of mechanisms for the advancement of women at national and sub-national levels, and provide sufficient resources to enable them to take the lead in capacity-building and monitoring of gender mainstreaming in budgets;
- Cost and fully resource National Action Plans for gender equality and the empowerment of women and interventions to achieve international and regional commitments for gender equality, including MDG3, and ensure that these are also reflected in relevant sector plans and budgets;
- Expand and monitor the participation of women and gender equality experts in budgetary planning and decision making;
- Multilateral and bilateral donors should ensure that tools to assess public financial management systems, such as Public Expenditure Reviews, Public Expenditure Tracking Surveys, Public Expenditure and Financial Accountability, and Country Financial Accountability Assessments, incorporate a gender perspective.

-ANNEX-1-

EGYPT AND MOROCCO: TWO ARAB EXPERIENCES IN GENDER BUDGETING

	EGYPT	MOROCCO
LAUNCHING	<p>Rendering the state budget gender-sensitive (National Council for Women - NCW)</p> <p>Women in the National Budget of Egypt Project (WIB)</p>	<p>The budget reform process launched by the government presented an opportunity to demonstrate how performance-based budgeting - focused on monitoring budget outcomes and results (Ministry of Finance and Privatization, UNIFEM support 2001)</p>
INITIATIVES	<p>GOE Law in 2005 to transfer the line item budget towards a performance-based budget by 2010. (the budget law of 2005 state that “the line item budget should be transformed to a PBB by 2010”)</p> <p>Translating Gender Mainstreaming efforts in the National Plan to the National Budget</p>	<p>The elaboration of gender sensitive indicators, in close collaboration with the Ministry of Finance and Privatization, and of the performance indicators will make it possible to follow the progress made in terms of gender equality and the rehabilitation of the disadvantaged population. Budgetary reform aims at a transition from a means-based to a results-based management. This is achieved by changing the direction of budgetary action, in order to have an important impact on the welfare of the population.</p>
FIRST PHASE	<p>The NCW with UNIFEM started by paving the road and with the support of all Ministers, they established an Equal Opportunities Unit. These units would be affiliated to the Office of the Minister, and work on adopting and monitoring the concept of gender equality at work as well as eliminating any form of discrimination against women in the Ministry. The Minister of Finance adopted the concept in July 2001, and EOU was established within MOF to act as the link between NCW and the ministry. The EOU/MOF is within the structural Framework of the Ministry</p>	<p>The awareness raising within some key ministries including the Ministry of Finance and Privatization through training workshops.</p> <ul style="list-style-type: none"> • The elaboration of a handbook on gender-sensitive budgeting. This handbook is intended for professional training and the training of trainers in the field of budgeting and budgeting based on gender-sensitive results. • The elaboration, on the basis of the recommendations of the members of Parliament and associations, of a practical “Budget Guide” in both Arabic and French. The aim of this guide is to raise awareness concerning the budgetary reforms in progress, which are results-oriented, and integrate the gender approach in the conception, implementation and control of the state budget.

<p>PROGRAM OBJECTIVES</p>	<ul style="list-style-type: none"> • To create insight in the way part of the National Budget distributes its benefits and costs in Equal Opportunity (EO) terms. • To assess and test Equal budgeting on sectors especially education, water, health and labour. • To review EO aspects in the Ministry of Finance (MOF) Human Resource Management (recruitment, training, promotion, etc.). • To facilitate transparency in discussing budget preparation and implementation. • To produce policy recommendations to promote EO in the Budget. 	<p>To make political and budgetary practices transparent, with a view to reducing the multiple dimensions of poverty and gender inequality. The aim is to institutionalize the Gender Report as part of the budget documents by expanding the work each year until it covers all sectors. In 2006, the Gender Report will cover the following policy areas: Education, Health, Agriculture, Justice, Family, Water, Infrastructure, Energy, Transport, Housing, Employment, Planning and Finance. In these first years the focus is on the sectors that are most important in achieving the Millennium Development Goals.</p>
<p>ACTUAL ACHIEVEMENTS</p>	<p>Performance Based Gender Sensitive Budgets completed in 3 sectors (Health – Education - Manpower) The NCW with UNIFEM worked on raising awareness among Senior Planning and Budget Officers on the concept Analysis of the National Budget for 2002-2007 was conducted Two sectors on Youth and local development were studied Brief Packages on GRB was developed and widely distributed Situational Analysis for Women and Men Development of Gender disaggregated data (National Census) Gender Mainstreaming in the Five years plan</p>	<p>Enhancing Local Governance The budget administration, with the backing of the World Bank, started in 2002 ‘a preliminary study on the methodological feasibility of gender and child budgetary accounts’. On the basis of the recommendations that issue from this study, the Ministry of Finance and Privatization, in collaboration with UNIFEM, initiated, as early as 2003, a project for the reinforcement of the national capacities with the aim of integrating the gender dimension in the elaboration and analysis of sector-specific budgets.</p>
<p>GENDER BUDGETING ANALYSIS STUDIES</p>	<p>A Study of Egypt’s fiscal policies including taxes, subsidies, customs, pensions, and social security was conducted from a gender perspective.</p> <p>A Gender Analysis Study of the Budget was conducted to analyze public spending in the national development plan (2002-2007) from a gender perspective.</p>	<p>Assessment report 2002 that stressed the importance of working with, and building on, other reform processes rather than seeing GRB as a separate initiative.</p> <p>One of the highlights in 2005 was the production by the Ministry of Finance of a Gender Report. The Gender Report was presented as an annex to the annual Economic and Financial Report for the year 2006 which accompanied the presentation of the Bill of Finance (the Budget Law).</p>

<p style="text-align: center;">LEGISLATIVE REFORM</p>	<p>The Ministerial Decree No (668) for the year 2009 amended the executive regulations of Law No. 53 of 1973 on the state budget, specifically Article 16 Clause 2, to include a provision on gender responsive budgets.</p> <p>The Budget Circular of 2010/2011 includes provisions on social justice and equal opportunity for men and women in the national budget</p> <p>The Budget Templates of the State for the financial year 2010 / 2011 were prepared to include the number of beneficiaries by gender (females/ males) in response to gender mainstreaming and social justice</p>	<p>While the December 2001 globalisation decree, stipulated that ministries had to develop strategic frameworks, it is since the preparation of the 2009 finance bill and ministerial/sectoral MTEFs that real emphasis is being put in this direction. Some ministries, such as education, had in fact opted for a different route to budgetary reform, by first developing a strategic framework, which included support from the Canadian International Development Agency (CIDA) to mainstream gender, rather than start with globalisation of credits at paragraph level.</p>
<p style="text-align: center;">TOOLS AND METHODOLOGY</p>	<p>Situational Analysis for men and women in the society.</p> <ul style="list-style-type: none"> • Needs Assessment on Local and Governorate level 27 Plans. • Gender Mainstreaming in the socio economic national plan (2002-2007), (2007-2012). • Development of Gender indicators. • Analysis of public fiscal policies from a gender perspective. • Analysis of the budget cycle. • Engendering the call circular and the budget law. • Amendment to the Constitution for the legislative role of the Parliament with regard to the Budget. • Development of budget templates to ensure the inclusion of sex disaggregated data for beneficiaries on the “Benefit Incidence Analysis” basis. • Analysis of public expenditures from a gender perspective. • Automation of the budget. • Development of a Monitoring & Evaluation mechanism. • Establish Network with the Parliament . • Successful Steering Committee Meetings. 	<p>The GRB initiative has engaged in capacity building and training activities for senior planners and budget professionals from the Ministry of Finance and line ministries in gender analysis and GRB. It has published and disseminated a guide on GRB and performance budgeting, and a handbook on GRB for parliamentarians and non-governmental organizations (NGOs). The initiative has also supported development of gender-sensitive indicators as part of the performance-oriented budget reform. In 2005, workshops were conducted with the Ministries of Health, Education, Agriculture and Rural Development and Finance to encourage the development and use of gender-disaggregated data throughout the policy and budget cycles. Special emphasis was given to monitoring and evaluation.</p>
<p style="text-align: center;">CAPACITY DEVELOPMENT</p>	<p>An expert group was established from MOF, NCW, MOED, Institute of National Planning (INP) and UNIFEM , and developed tailored training manual using a participatory approach, to train the budget officers of MOF. Established a cadre of trainers on both the national and local levels from the MOF employees</p>	<p>Two capacity building workshops during 2003 enabled the participants, mainly those responsible for budget preparation in a few pilot sectoral ministries and their sectoral specialist counterparts in the Ministry of Economy and Finance, to scope out and design the manuals for applying GRB and a guide for parliamentarians and civil society.</p>

<p>PUBLIC POLICY INTERVENTION</p>	<p>Pension Policy Tax Policy New Social Contract Pro-Poor Policies 1000 Villages more families are headed by Women Employment Policy (Strategic Framework for Working Women) Investment Policy Gender Equity Model in the Private sector adopted by the Ministry of Investment (Seal) Budget committee at the Shoura Council and the People's Assembly tackling the GRB . Women Parliamentary Forum at the NCW (Policy Briefs) OECD conference for Senior Budget Officers. Cairo Demographic Center (CDC)</p>	<p>Main strategic areas to build gender equality objectives in the budget process. - develop a culture of policy evaluation using a broad GRB approach. Another area was to encourage ministries to produce a gender budget statement in line with their globalised programmes, and as part of the process of developing gender-responsive performance indicators and performance reports. - the need for widespread communication and sensitisation within and outside the administration about the GRB initiative, which was in fact being undertaken with a limited number of ministries and a limited number of staff within these ministries. The documentation and analysis of the GRB - explore in a specific pilot area how deconcentration and partnership with NGOs can be addressed from both a gender-responsive and intersectoral perspective, which are in fact mutually reinforcing. The focus was on enriching the work under way with finer gender analysis and using more disaggregated data, to address poverty and social exclusion at the lowest administrative level and made possible by poverty mapping in conjunction with other tools such as the analysis of who benefits from public expenditure.</p>
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