

# Mainstreaming Gender Perspectives into Programme Budget Processes within the United Nations System

## Phase One

Inventory of efforts to mainstream gender  
perspectives in budget processes  
in bilateral donors, NGOs,  
private sector and others

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## **Executive Summary**

### **Conceptual issues**

1. There is no agreed upon working definition of what mainstreaming gender equality in institutions' budgets means, and no systematic or widespread method for operationalizing gender mainstreaming in institutions' budgets appears to be in existence.
2. The goal of mainstreaming gender in UN budget processes is taking place at a time when budgetary and planning procedures and budget and planning offices are in a transition period to a results based management framework. Because of this, it may be useful for this initiative to present itself as part of a results based management approach; this would require some understanding of how results based management is being institutionalized within different UN agencies.
3. The connection between tracking resources allocated, and results of expenditure of resources, will have to be made clear. There is a considerable challenge in linking allocation of resources to achievement of results.
4. The rationale for establishing separate budget codes for gender equality within the context of a mainstreaming strategy needs to be made clear.

### **Key findings from the literature and institutional review**

1. Much of the work on national budgets has been carried out by extra-government agencies which have focussed on assessing the impact of spending on gender equality. There is an implicit assumption in these initiatives that a gender analysis of budget impact will influence future resource allocation, which may or may not be the case.
2. This review can be differentiated from the work on national budgets firstly because of its institutional focus; secondly because of its intention of influencing budget processes as budgets are formed, rather than through an *ex post* analysis of the gendered impacts of budgetary allocations; and thirdly because it is an intra-institutional initiative. However, there are several areas where the review can build on on-going work, particularly in relation to decision making processes within institutions.
3. Bilateral development cooperation agencies have begun work on tracking resource allocations within the framework of the OECD/DAC Policy Marker System initiated in

1997. Individual bilateral agencies have adapted the marker system, as recommended by DAC, to suit their own statistical reporting systems and developed innovative methods to implement the marker system.

4. DFID's experience is illustrative: a project header sheet is in place to track gender equality programming, project officers can call on monitors for support in completing project header sheets, and findings are published annually.
5. CIDA has adapted the OECD/DAC Policy Marker System by requiring that the greatest share of the budget has been assigned to gender equality for a project or programme to be coded as Gender Equality being the principle objective/result. This should lead to clear reporting on resource allocations to gender equality.
6. Discussions with CIDA staff made it clear that if a new coding system is being proposed or introduced, then adequate attention must be given to institutionalizing the system through training and support. Inadequate attention to these issues will mean delay or mis-use.
7. InterAction staff noted that a useful output of the review would be an example of what a gender mainstreamed budget looks like, as InterAction members need practical tools from which to work.
8. Attention to gender coding may be effective as an advocacy tool, but only where there is already commitment to gender equality within the institution.

## 1. Introduction

Between November 1999 and June 2000 the Inter-Agency Committee on Women and Gender Equality (IACWGE) of the United Nations (UN) carried out an assessment of gender mainstreaming in budget and planning processes in the UN. This is the first of three reports of this initiative, and is an inventory of relevant work taking place outside of the UN system, with a focus on determining the overall conceptual approach of the initiative, and on coding of gender.

The second report in this series, the *Overview of the UN system (Report 2)* provides an overview of gender mainstreaming in budget and planning processes in 53 UN entities. The third report in the series, *Accounts and accountability: Five in-depth studies of mainstreaming gender equality into UN budget and planning processes (Report 3)* provides an intensive analysis of five selected UN entities, with a focus on the processes of mainstreaming gender equality in planning and budgets, and comparative good practice.

The directive for this initiative is the focus within the UN on gender mainstreaming. The *Platform for Action* stemming from the Fourth World Conference on Women held in Beijing in 1995 stressed that gender mainstreaming should be a key strategy for governments, UN entities and others. A number of resolutions and communications have noted the importance of gender mainstreaming in budget processes, including the General Assembly Resolution A/Res/52/100 of 12 December 1997. This Resolution requested all UN bodies dealing with programme and budgetary matters to ensure that programmes, medium-term plans and programme budgets visibly mainstream a gender perspective. In 1998 the UN Inter-Agency Committee on Women and Gender Equality (IACWGE) formed a Task Force to examine budget processes, including budget codes, to determine if they reflect gender and the advancement of women adequately. This Inventory builds on work of the Task Force.

## 2. Scope and methodology of the Inventory

The main work on the Inventory was carried out between November 1999 and February 2000. The purpose of the exercise was to

- carry out a review of relevant literature;
- determine the conceptual approach for the initiative as a whole, based on relevant past experience; and
- analyze what kinds of initiatives have been undertaken outside of the UN system on which the mainstreaming gender in budget processes review as a whole can build, in particular in relation to coding.

While the review builds on current related work (see sections 3 and 4), it should be noted that mainstreaming gender equality in institutional budget processes is a new area. For example, there is no agreed upon working definition of what mainstreaming gender equality in budget processes means; and no systematic or widespread method for operationalizing gender mainstreaming in institutions' budget processes appears to be in operation. Analyzing past and ongoing experience was thus seen as a necessary first step. A workplan for the Inventory is provided as Annex A.

The Inventory involved two areas of work:

- a review of literature, including the work on national budgets in the Global South, to bring out features that are relevant to the review. Literature consulted is provided in the bibliography; and
- interviews and contact with 30 institutions and individuals known or thought to be working in this area. Most of these institutions and individuals were identified through personal contacts. A list of those contacted is provided as Annex B.

A starting point for the interviews was an examination of budget codes and/or allocations and distribution, as many institutions use budget codes as a means of tracking expenditure. Where relevant, wider discussion was held on the nature and process of budgeting and planning within the organization concerned. However, it should be noted that organizations outside of the UN usually adopt a planning process that does not involve a central budget and programme office responsible for the coordination of central planning documents, which is found in much of the UN system (see *Report 2* for details).

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A considerable amount of time was spent in searching for relevant institutions and attempting to find relevant individuals to talk to within these institutions. Of the 30 institutions contacted, only ten were actively working in a relevant area and had a budget system that attempted to capture allocations to gender equality in programming. Relevant staff within all of these ten institutions were interviewed by phone or in person. Relevant handbooks and programming manuals were also consulted.

The investigation of private sector initiatives was carried out through a search of internet sites, as no contacts with individuals within the private sector were forthcoming during the course of the Inventory.

### 3. Conceptual issues

#### 3.1 The role of budgeting and budget offices

Many institutions, including national and local governments, and UN agencies, have attempted to make significant changes in their operations over the last decade (e.g. OECD 1997). A part of the reform process has been the shift to “results based management”, that is attempts by institutions to set and measure goals for their work. Both budget offices and budget processes have been a part of these reforms. For example, a study of budgetary functions in five OECD countries (OECD 1997a) notes that one of the effects of results based management will be a revision of budget documentation. Work on mainstreaming gender equality in UN budgets therefore takes place at a time when budgetary and planning processes and budget offices are in a transition period.

The OECD study argues that the traditional role of the central budget office in national governments was a central command function, specifying items of expenditure, monitoring compliance with regulations, ensuring that the inputs are those agreed in the budget, and intervening as deemed appropriate (OECD 1997a). However, this role has changed as follows: (ibid: 9)

In the typical case, the budget office has divested most (or all) *ex ante* control of running costs and now leads the effort for management improvement. It has a major role in devising new institutional arrangement, integrating budgeting and other management processes, prodding departments and other public entities to measure performance and evaluate results, developing new guidelines and methods for holding managers accountable, *and installing new information and reporting systems.* (italics added).

Sen (1999) notes that similar changes have taken place in Ministries of Finance. The OECD study notes as well that this new role for budget and planning offices sits uneasily with processes of decentralization that have taken place within most institutions, which means that major decisions are taken decreasingly by central offices.

As this transition is also taking place within UN agencies, an approach that is contextualized within the overall framework of “results-based management” may have resonance with staff in budget and planning offices. It may therefore be useful for this initiative to present itself as part of a results based management approach; this will also require some understanding of how results based management is being institutionalized within different UN agencies. It will also require an understanding of how resources allocated to other major themes, such as poverty and the environment, are being captured in results based management systems.

However if this is the approach taken, in the new “impact” oriented world the connection between allocation of resources and the tracking of gender results will also have to be made clear. Most agencies have now incorporated a results chain into their performance measurement, but these results chains have been operationalized with mixed success. There is a considerable challenge therefore in linking allocation of resources to achievement of results, and this Inventory has already identified some problematic issues in other agencies related to this, noted below in section 5.

### **3.2. What is mainstreaming gender equality in budget processes?**

Examining budget processes could take place from two interlinked and potentially mutually supportive perspectives:

- an examination of decision making behind budgetary functions, with an aim at making budgetary processes more transparent and accountable concerning gender; and
- an examination and refining of results based management approaches, including budget codes to ensure that gender issues and sex-differentials are adequately reflected.

These two approaches, which might be respectively termed the “transformational” and the “integrationalist” approaches to gender mainstreaming (Miller and Razavi 1998) have been proven to be effective both separately, and combined in different ways. In practice, most initiatives involving gender mainstreaming seem to use a mix of these two approaches, and some examples of each approach are given in the literature review in section 4.

Related to this, different organizations made the point that they did not have separate budget codes for gender equality because they saw this as counter to a “mainstreaming” approach. That is, if gender is a cross-cutting issue then it should be found in all elements of projects and not measured separately. A similar point was made in a report concerning allocations to gender within a program in UNDP (UNDP 1999a, and see *Report 2* for further details). Some organizations had considered setting up separate codes to capture allocations to gender equality, but had decided against this as it was considered counter to the mainstreaming approach (e.g. Oxfam America). This issue will need to be considered in the review as a whole.

Important conceptual issues that have come up in discussions in the interviews for the Inventory as well as the literature review are therefore:

- how is the Mainstreaming Gender Equality into Budget Processes initiative to be contextualized within overall management changes with UN institutions?

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- how will results of allocation of resources be tracked from input to results levels?
- where is the balance to be between transformationalist and integrationalist approaches?  
and
- if gender equality is mainstreamed, what is the rationale for tracking resources to gender equality as a separate item?

## **4. Relevant literature, country level experience and other experience**

Some work has been carried out on gender equality and budgeting over the last ten years from which this review can draw. Much of this work has taken an advocacy approach, challenging and attempting to change budget and accounting systems that are seen as discriminatory, and often drawing on a broader questioning of male dominated and male biased institutions (Waring 1988) - that is to move from accounting to accountability. This section reviews literature that provides guidance in terms of assessing the UN budget and planning system.

### **4.1 Experience at the country level**

Perhaps the most widely noted and reported on set of initiatives is the work on national budgets in the Global South. These initiatives take their conceptual direction from debates over the relation between policy making and budgeting. Their starting point is often an attempt to establish a recognition of the different roles in the economy played by women and men, and the differential impacts of budgetary allocations. De Bruyn and Seidman-Makgetla (1998) for example show that a supposedly technical and gender-neutral process like budgetary allocation has in the past, in the South African case, discriminated against black women, but also that the gap between policy pronouncements and budgetary practice may be extensive. The authors provide some suggestions for influencing the budget process, including the establishment of more representative forums to define budgetary allocations.

Much of the national budget literature, for example from South Africa or Australia, has focussed on assessing the impact of spending on gender equality (Reeves and Wach 1999; Adelstal 1998; Sida 1998). Elson thus answers the question as to what it means to mainstream gender equality into government budgets as follows (in Adelstal 1998: 2): “Mainstreaming gender equality into government budgets does not mean ‘adding on women’ or presenting a separate budget for women. Rather, a gender budget looks beyond the resources used for specifically targeting women to disaggregating all votes in the budget and assessing their likely and actual impact on women and men.” There is an implicit assumption in the literature that a gender analysis of budget impact will influence future resource allocation. This may or may not be the case, as there is no certain connection between the production of information and the change of policy.

The majority of budget initiatives have originated from outside government.<sup>1</sup> It is too early to say if those initiatives that have originated outside or inside government, or a combination of the two, are more likely to succeed. However, Sharp notes that interest in the longest standing budget initiative, in Australia, has shrunk, partly because (in Adelstal 1999: 5): “The impetus for women’s budgets and for changing budget allocations was brought about by government officials and the grassroots were never involved.” (see also Budlender and Sharp 1998: 10).

This review can be differentiated from the work on national budgets firstly because of its institutional focus; secondly because of its intention of influencing budget processes as budgets are formed, rather than through and *ex post* analysis of the gendered impacts of budgetary allocations; and thirdly because it is an intra-institutional initiative.

However, some of the approaches and tools developed by the national budget initiatives have relevance for the present review. The initiative in Sri Lanka has involved the establishment of gender conscious planning mechanisms in the allocation of resources (Commonwealth Secretariat 1999). Some of the tools developed by the Commonwealth Secretariat may also be of use or adaptable. For example, Gender-Aware Budget (Expenditure) Statements aim to demonstrate the expected implications of the Expenditure Estimates in addressing issues of gender inequality in terms of total public expenditure and expenditure by sectoral Ministries. Relevant instruments that are involved in this are presented below (Commonwealth Secretariat 1999a):

- Gender Equality Targeted Expenditure: the share of expenditure which is targeted explicitly to women;
- Women’s Priority Public Services: the share of expenditure devoted to public services which have been identified of highest priority in reducing the burdens on women;
- Gender Management System in Government: the share of expenditure devoted to the Ministry of Women’s Affairs or equivalent organization;
- Gender Balance in Public Sector Employment: shares of men and women in employment at each grade; and
- Gender-Inequality Reduction Rate: share of each Ministry’s expenditure that is allocated to assist in the reduction of gender inequality.

Another approach divides the total budget into three categories which could used to organize budget codes (Commonwealth Secretariat 1999a):

<sup>1</sup> Inside government initiatives have taken place in South Africa, Sri Lanka, Barbados, Namibia, Switzerland, Sweden and Norway. Outside government initiatives have taken place in South Africa, Uganda, Tanzania, Mozambique, Canada, the USA and the UK (Reeves and Wach 1999).

- Specifically identified gender-based expenditures of government departments and authorities (e.g. women's health programs);
- Equal employment opportunity expenditure by government departments and authorities on their employees; and
- General or mainstream budget expenditure by government departments and authorities assessed for its gender impact (e.g. does the education budget, minus the above two types of expenditure, reflect gender equality objectives?).

In addition, Budlender and Sharp (1998) have produced a useful guide to gender-sensitive budget analysis which describes the functions of a government budget, and outlines tools for gender-sensitive analysis of budgets and how to prepare a gender-sensitive budget statement.

## **4.2 Other experience**

Other experiments in gender related budgeting has taken place in:

- the city of San Francisco, where guidelines for gender analysis were developed as part of CEDAW implementation. The proposed gender analysis includes a review of budget processes, and the means to carry out a gender analysis of the budget, the latter mainly through examining hiring and equality practices in staffing and the absolute amounts spent by sex. Discussion of gender analysis of budgets is fairly limited (SAGE 1999; 1999a);
- the Women's Budget Project in the US. Coordinated by the Women's International League for Peace and Freedom, this initiative involves an assessment of decision-making processes around budgetary allocations from the perspective of democratizing the national budget process, and a review of how government spending negatively affects women. The focus of this initiative is broad and does not offer a model on which the current review could build (WILPF n.d.); and
- a considerable amount of work has been carried out on democratizing budget processes to make them more people-friendly, but by no means all of this work is gender-sensitive (UNDP 1999; Esim 1999). Franke and Chassin (1997) for example analyze local decision making and participation around budget decisions by three million people in Kerala, India, but do not focus specifically on gender issues.

## **5. Findings from organizations contacted**

## 5.1 Bilateral donors

Four bilateral donors were covered, DFID, CIDA, the EU, and GTZ. Part of the focus of the interviews with bilateral donors was on DAC reporting requirements for the Policy Marker on gender equality, so the DAC was also contacted for relevant information.

DAC reporting requirements changed in October 1997 with a shift from reporting on WID to gender equality, and a provisional reporting system was brought in at that time for testing (OECD 1997d). Gender equality (including WID) is now reported under Table DAC 5, under “principal” or “significant” objective, or “not targeted”. Guidance on reporting under this Table can be found in Annexes C and D. Principal policy objectives are those which can be identified as fundamental in the design and impact of the activity, and which are an explicit objective of the activity. They may be selected by answering the question: “Would the activity have been undertaken without this objective?”. Significant (secondary) policy objectives are those which, although important, are not one of the principal reasons for undertaking the activity (OECD 1997c: 46).

Policy marking under DAC Table 5 is also cross-referenced with the Creditor Reporting System (CRS), which notes commitments transaction by transaction, rather than on a yearly basis as noted in Table 5 (OECD 1999). DAC Table 5 and CRS purpose classifications are integrated. Consequently, if CRS reporting is complete, a substantial portion of Table DAC 5 can be compiled by aggregating individual CRS commitments. The correspondence between Table DAC 5 and the CRS as well as explanation of this cross-referencing is shown in Annex E.

The DAC notes that Members will adapt the proposed system to meet their own needs, and reporting may not be comparable across Members. The gender focus of projects is defined at the level of an individual aid activity, i.e. it is the entire project that targets or does not target gender equality. In their reporting, most Members provide project-level information on a commitment basis, and the marker value assigned to an activity is not expected to change between the commitment and disbursement stages. Given that all DAC Members are required to report on the Policy Markers, experience on reporting should prove useful in terms of developing recommendations for coding systems in this review.

To date no analytical reports have been produced by the DAC on gender equality, as the shift from WID to gender equality is fairly recent. However, some of the concerns expressed in relation to the development of the Policy Marker are:<sup>2</sup>

- the Policy Marker only measures intentions of bilateral donors, and not the outcomes of these intentions. This is similar to the point made in section 3, which noted the

<sup>2</sup> Personal communication, Carolyn Hannan

constraints involved in making the connection between expenditure and the results of that expenditure; and

- projects with only a small gender component could be marked as 100 per cent gender. As long as the project meets the requirements outlined in Annex D, it can be marked as principal or significant under gender, even if the main focus of the project is not gender equality.

### **5.1.1 DFID**

The following is largely based on DFID (2000; 1998) and interviews at DFID, London. DFID has developed a system based on DAC reporting requirements under the Policy Information Marker System (PIMS). PIMS was introduced in 1993 to track the targeting of bilateral commitments and expenditure on priority policy objectives in order to:

- improve accountability
- inform policy debate; and
- assist project design.

The main value of PIMS is seen as providing a measure of the extent to which projects are being targeted to pursue key policy areas. As such it is considered to be most relevant at the pipeline and commitment stage of projects, although markers can be changed during the course of project implementation.

Projects over 100, 000 pounds are expected to be marked at the project design stage by trained project officers in spending departments. The Aid Statistics and Support Group in the Statistics Department manages the system, checks the marking carried out, and refers queries back to desks and monitors. Monitoring departments have been identified for each marker; these departments are responsible for monitoring policy in their areas, developing PIMS definitions and, in association with the Statistics Department, ensuring that projects are marked according to these definitions. According to DFID this monitoring system is effective; projects will not be funded if they do not meet DFID's main objectives, markers are checked periodically through the project cycle, and markers are on occasion removed or changed. Project officers can also call on monitors for support in marking. Such supportive and oversight functions could offer a model for UN entities.

The DFID Project Header Sheet (reproduced in Annex F) includes "the removal of gender discrimination" under the overall policy objective of "Policies and actions which promote sustainable livelihoods". Such a project sheet might usefully be adapted for UN projects supported by operational entities such as UNDP or UNFPA. Projects are marked as "principal

project objectives”(P), “significant project objectives” (S) and non-targeted (0), following DAC definitions (see above). If a project goal subsumes more than one DFID objective, each of these objectives can be marked as a principal project objective. This may mean that the marking total adds to more than 100 per cent, which may cause difficulty in reporting against objectives, although DFID respondents noted that the need for marking against more than one policy objective was understood within DFID. To avoid this potential difficulty CIDA (see below) has taken a different approach.

DFID guidance on marking on gender equality largely follows the DAC (see Annex D), with a few significant changes. DFID recommends that of the six areas of gender analysis noted by the DAC (Annex D) four should be met, and also notes that each of the three main criteria for eligibility criteria should be met for the project to be scored against the gender equality marker, a point left open in DAC guidelines.

The DFID system is useful because it has allowed DFID to track and publish its record on commitments to gender equality (Table 1 below). Publishing such a record will be essential for UN entities.

<b>Table 1. DFID BILATERAL SPENDING COMMITMENTS ON GENDER EQUALITY (PIMS DATA), 1994-95/98-99</b>					
<b>Financial Year</b>	<b>1994-95</b>	<b>1995-96</b>	<b>1996-97</b>	<b>1997-98</b>	<b>1998-99</b>
<i>Total PIMS marked spending commitments</i>	£854.1 m.	£701.1 m.	£878.8 m.	£879.2 m.	£1,305.1 m.
<i>New spending commitments with gender equality as an objective</i>	£198.5 m.	£209.7 m.	£310.6 m.	£258.0 m.	£599.8 m.
<i>Percentage committed to gender equality goals</i>	23.2%	29.9%	35.3%	29.3%	46.0%

Source: DFID 1999.

The increase in the percentage allocated to gender equality goals has been used as an “advocacy” tool within DFID to show commitments within the agency to gender equality.

## 5.1.2 European Union

The EU reported that no specific coding systems are systematically used for recording budget allocations to gender, and that reporting on the DAC policy marker has not been systematic. EU marker systems have until recently been based on the DAC WID policy rather than the Gender Equality policy. However, the EU is currently changing its system of operation in terms of capturing its input to gender equality. It has changed from a four point marker system to the three point DAC system (2-1-0) and the scoring is noted on a questionnaire (Annex G). The marker score is determined by the responses to three questions related to:

- reducing disparities between the sexes;
- ensurance of equal participation and benefits from the project; and
- steps taken to ensure that there are no negative impacts on men and women.

Accompanying general guidance is also provided in terms of filling out the questionnaire, most of which relates to gender analysis. The marker scoring elements are not therefore directly comparable to DAC definitions.

### **5.1.3 CIDA<sup>3</sup>**

Support to gender equality is captured in at least two ways in CIDA reporting, the first through project coding and the second through the Annual Project Progress Report.

In June 1999 CIDA introduced a new coding system for projects after a considerable amount of work done on this by an internal committee. This new coding system was the first change to CIDA coding in 20 years; it is currently being implemented within the agency, and training is being provided at the Branch level.

The new system was devised so as to capture changes from WID to gender equality in CIDA's policy. Gender equality is mentioned at two places, under priority and theme (Annex H - Gender equality is one of CIDA's six programming priorities.). Under priority a broad definition of gender equality is introduced and then the project is coded roughly following the "significant" and "principal" typology of the DAC (codes 201 and 202). The principal definition notes: "the principal reason for undertaking this project or program is to support the achievement of gender equality. The designation is not based on the composition of the target group but on gender equality being the principal objective and/or result. As the principal objective and/or result of this initiative, the greatest share of the budget has been assigned to this priority code." This definition thus notes the difference between the former WID approach and the gender equality approach it is now pursuing, and states explicitly that a majority of funds must be allocated for gender equality to be scored under this priority code. It thus differs from, and overcomes the

<sup>3</sup> The following is based on discussions with four CIDA staff.

constraints with, the DAC system noted above (section 5.1) in relation to marking projects as “gender equality” even if a small percentage of the project is allocated towards supporting gender equality.

Coding under theme attempts to pick up on gender as a cross-cutting theme. Projects can be coded by the gender equality theme if they:

- include women’s views, interests and needs as much as men’s in the analysis of local context;
- take this analysis into account when shaping the objectives and/or results of initiatives so that project or program results contribute to the achievement of gender equality; and
- include gender sensitive indicators to measure progress towards the achievement of equality between women and men.

Some of the debate within CIDA in terms of developing the coding system concerned the best ways in which to capture gender as a cross-cutting theme. For example, should gender equality be captured separately in coding as a theme, or should it be captured as an integral part of other themes (e.g. good governance or participatory development). The decision to include gender as a theme as well as a priority came because there was uncertainty within the agency as to whether gender equality was being fully captured under the coding for priorities.

Discussions with CIDA staff make it clear that if a new coding system is being proposed or introduced then adequate attention must be given to institutionalizing the system through training and support. Inadequate attention to these issues will mean delay or mis-use. One respondent noted that the best means of training about new coding systems is on-line.

CIDA’s manual for project development, monitoring and evaluation, the *Overview of the Bilateral Project Cycle* (accessible on-line via the CIDA website) provides guidance on inclusion of gender equality in projects as follows:

- the introduction refers to the CIDA 1999 policy on *Women and Development and Gender Equality*;
- at the project appraisal stage it notes that gender analysis is mandatory for all projects, referring to the 1999 policy. The *Overview* notes that the scope and scale of analysis will differ depending on the nature and size of the project, but should provide sufficient information to ensure that gender equality is addressed as a cross-cutting theme in the project design. At a minimum, this would include sex-disaggregated baseline information.

In the *Overview* the need for capturing allocations to gender equality, or gender equality results, is not mentioned. However, CIDA personnel noted that a further means of capturing gender equality work is through the Annual Project Progress Reports. Under these reports CIDA project officers have to report on how the project contributes to CIDA's six programming priorities and the two cross-cutting themes, gender and the environment. These reports are then rolled up to and analyzed at the Branch level. At the input level more than one priority can be counted, but at the results level only the priority that is the most important can be included.

#### 5.1.4 GTZ

To date, the German government has not yet reported on the DAC gender equality marker. The reporting on the gender equality marker will start in 2000 and GTZ is in the process of integrating the equality marker into its computing and project management system.

GTZ does have a coding system in order to assess the gender-specific relevance and likely impacts of German funded development projects. This coding system is based upon the so-called "F"-category (F=Women) with the following codes:

- FS (women-specific): the project addresses only women;
- FP (women positive): women are certain to be involved in designing the project and benefit from it;
- FR (risk):
  - a) Information on the situation of women is inadequate or,
  - b) risks for women due to their interests and needs are not being taken sufficiently into account in the design of the project with the result that they may fail to benefit from it;and
- FU (unspecific): Target-group related and thus gender-specific impacts in the immediate project environment cannot be directly quantified.

These categories are used during project appraisal and the appropriate category is chosen for the project proposal. The categories are dynamic and may be changed during implementation. Most projects initially are allocated the category FR and are encouraged to develop into FP.

The performance on gender issues is assessed during project progress review. Projects which are eligible for the category FP must not only show their approach to gender issues in the project documents (strategy, goal, outputs and activities) but also in the budget. FR projects should equally show in their strategy and budget in which way they plan to compensate

for risks and compile any lacking information. Here as well, planned activities related to gender should be part of the budget.

Project staff are given a range of guidance and support in terms of written guidelines and manuals as well as direct consultancy services. The cross-divisional team of "quality management services" consisting of two in-house consultants for gender, poverty alleviation and project management in each country division (Asia, Africa and Latin America), provide guidance.

Lessons learnt on coding: At the introduction of the system, GTZ personnel were somewhat resistant to coding as they saw it as an administrative instrument of "control". However, more recently coding is seen as a useful instrument for assessing to what extent cross-cutting issues such as gender are dealt with and mainstreamed. In particular the dynamic aspect of understanding the category of FR as a "learning category" has contributed to wider understanding and has also supported the mainstreaming process.

## **5.2 NGOs**

Of the five NGOs contacted, only two were doing relevant work in this area, Lutheran World Relief and Child Reach/Plan International. Discussions with InterAction, the umbrella group for US NGOs, suggested that many NGOs are in the process of moving from women specific projects to a gender equality approach; and that the allocations towards gender equality which tend to be tracked are intra-institutional ones relating to gender equality in staffing (pay equity, numbers of men and women in senior positions etc). InterAction staff noted that a useful output of this initiative would be an example of what a gender mainstreamed budget looks like, as InterAction members needed practical tools from which to work.

### **5.2.1 Lutheran World Relief**

Lutheran World Relief (LWR) has identified gender as a cross cutting theme and allocations to gender are tracked through financial management codes. When a project is funded the percentage allocated to gender is noted on the project worksheet. When LWR partners are applying for funds there are particular questions that need to be answered concerning the project's contribution to gender equality, and it is from the response to these questions that it is possible to isolate the resources allocated to gender programming.

The regulations and standards to be followed, along with examples, are set out in the LWR Program Manual, which is currently being revised. Actual expenditures are compared with programmatic goals and objectives. Allocations to particular sectors are rolled up across the

organization and organization wide figures are produced. Cross checking of reporting on allocations is carried out by financial management staff.

Respondents did not consider that coding was being used as an advocacy tool within LWR. They suggested that tracking of allocations to gender followed on from LWR's commitment to gender mainstreaming; once this commitment was made management systems were put in place to respond to it, and these management systems have solely a management function.

## **5.2.2 Child Reach/Plan International**

Child Reach is the US arm of Plan International, and its budget management is partly determined by its association within the wider organization. Resources are raised within particular donor countries and aggregated globally. Child Reach's policy goals, known as domains, are also set globally. Resources are then allocated dependent on the country program design which is developed at the recipient country level. A part of country program design is the analysis of budgetary resources needed to meet its domains.

Domains include "growing up healthy", "learning" and "livelihood", but not gender equality. Gender equality is considered as a "principle" rather than as a domain. There was some debate within the organization as to whether gender equality should be included as a domain, but it was decided against doing this as gender equality cross-cuts all program initiatives. As gender equality is not a domain there has been a challenge getting gender equality included in programming. This is reflected in the Plan International planning document for country strategic plans (Plan International 1998), in which gender does not appear to be adequately included.

Each recipient country budget is reviewed to see how far it meets the priorities of the organization as a whole, including gender. The review process is carried out firstly at the regional level and secondly at headquarters. At headquarters Review Panels are set up, made up of staff from across the organization, to ensure that the organization has covered domains and principles in project design, i.e. working towards gender equality must be included in project design for projects to be approved.

Concerning coding, every program has a number of sub-codes, and these are aggregated up to determine total allocations. The amount allocated to gender is not published publicly but circulated within the organization - the published budget deals only with domains. Coding guidance is provided when projects are designed through a software package called "Corporate Monitoring Planning and Evaluation". This software package took several years to develop. A budget package with instructions as to coding is distributed every year.

Coding and aggregating resources allocated to gender has not been used as an advocacy tool within Child Reach. As with Lutheran World Relief, coding of gender equality programming is mainly a management tool. However, respondents did note coding was a way for Country

Office Directors to justify their budget requests, and that there is considerable debate within the organization as to the extent of resources which are actually spent on different domains and principles.

### **5.3 Private Sector**

It was thought that there may be some relevant coding experience with the private sector, and web-sites for five private sector companies were checked for relevant information: Deloitte and Touche, Kodak, the Body Shop, Levi Strauss and Ben and Jerry's.

However, little or no relevant information was found concerning the work of any of these organizations as far as budget allocations and coding is concerned. Financial statements did not make any mention of specific allocations to gender or gender equality. The main focus of the companies in relation to gender equality was in two forms:

- intra-institutional focus on gender equality, for example pay equity issues. For example, Deloitte and Touche, in association with Simmons College, have undertaken a "Women's Initiative" programme attempting to inculcate respect for gender differences, and provide more responsibility to women employees. Under a "Men and Women as Colleagues" program, the company has trained 10,000 professionals on some gender equality themes. Some companies have also adopted codes of conduct (e.g. Levi Strauss) which stated their commitment to gender equality at the policy level; and
- through foundations. For example, Kodak's Foundation focussed on community revitalization, education and health. Levi Strauss' Foundation paid attention to gender equality under its "social justice" program.

### **5.4 Other institutions**

Other organizations contacted included the Ford Foundation, IDRC (Canada), and the Commonwealth Secretariat. The former two were not involved in tracking specific allocations to gender equality. The response of the latter is noted in the next section.

#### **5.4.1 Commonwealth Secretariat**

The following is based on e-mail communication with Commonwealth Secretariat personnel. In 1995, in preparation for the Fourth World Conference on Women, the Commonwealth developed a *Plan of Action on Gender and Development* which was endorsed by Commonwealth Heads of Government. Under the Plan of Action the Commonwealth Secretary-General committed the Commonwealth Secretariat to: "adopt nine Special Measures that cut across Secretariat activities to strengthen its capacity to provide gender-inclusive and women-specific functional and technical assistance to governments, and to become itself an example of good practice". In essence the Plan meant taking a gender mainstreaming approach with gender equality as its central organizing features. Gender equality became one of the Fundamental Values of the Commonwealth, along with 'Political', 'Developmental' and 'Secretariat Governance and Management' issues.

The Strategic Planning and Evaluation Unit (SPEU) oversees, in collaboration with the Gender Affairs Department, that all programmes of the Secretariat are gender sensitive. SPEU includes as part of its mandate consideration of gender balance and integration into Secretariat programmes and activities. In collaboration with Gender Affairs it hosts gender planning seminars to increase the gender planning capacity in the Secretariat. The Unit monitors the gender component in programme performance reports, summaries of which are forwarded to senior management. Through in-depth studies, it assesses as appropriate the gender impact of the Secretariat work programme in selected areas.

The Gender Steering Committee on Gender and Development (GSC) has responsibility for gender integration and implementation of the Plan of Action throughout the Secretariat. The GSC is a high-level, cross-Divisional Committee that reports directly to the Management Committee of the Commonwealth Secretariat and the Secretary-General. It is comprised of the Directors of all Divisions and the Deputy Secretary-General (Economic and Social Affairs), who chairs it.

The Secretary-General submits progress reports to Commonwealth Heads of Government and to Senior Officials meetings which meet alternately every two years. These reports cover the performance of both governments and the Secretariat in implementing the *Plan of Action*.

Under the *Plan of Action*, Directors of Divisions are responsible for the integration of gender in their Divisional programmes and sub-programmes. Directors should achieve Division-wide understanding and consensus on integrating gender into their work plans and ensure the integration of the nine Secretariat-wide measures into their Programmes. Towards this end, they have appointed Gender Focal Points (GFP) to monitor and advise on the implementation of the *Plan of Action* within the Divisions. The Gender Affairs Department has the responsibility for coordinating the implementation of the *Plan of Action* and developing a gender mainstreaming strategy for the Secretariat

In order for the Gender Steering Committee to monitor actions taken by Divisions to integrate gender into their programme activities, Project Authorization Forms (PAF) include an additional

box for a Gender Mainstreaming Code, supported by a narrative in all Project Appraisals/Outlines/Submissions which should state whether (and how) the project contributes to achieving the objectives of the *Plan of Action*.

The new PAF requires all projects to have one of the following five possible codes allocated:

<b>Gender Mainstreaming Code</b>	<b>Project Characteristics</b>
GSPEC (gender specific)	The project's primary objective is specific to gender
GMAINS (gender mainstreamed)	The project takes gender issues into consideration at the design, implementation, and evaluation stages
GSENS (gender sensitive)	Although the primary objective of the project is not specifically gender, the project contains a tangible gender component(s)/intervention(s) within it
GNEUT (gender neutral)	The project is not expected to have a gender impact
GUNKN (unknown gender impact)	The gender dimension of the project cannot be determined

This coding system is a development from the DAC Policy marker system (see section 5.1). In addition, all project outlines/submissions should include a narrative with the following:

- the rationale for the choice of gender mainstreaming code entered into the PAF;
- the anticipated gender balance of the participants/beneficiaries, where relevant;
- an indication on how the project contributes to the objectives of the *Plan of Action*; and
- the performance indicators to be used in assessing the impact of the project in terms of advancing gender equality.

A resource document was designed to assist Divisions in their attempts to mainstream gender into their work areas to contribute to the achievement of the Commonwealth vision of gender

Phase One  
Inventory of efforts to mainstream gender

equality. The document includes an overview of the *Plan of Action*, strategies to implement the *Plan*, a description of mainstreaming codes, a check list for integrating gender into projects, and instructions for end of project reporting on gender activities. The Commonwealth Secretariat approach is thorough and appears to be more specific in terms of reporting requirements on gender than some of the bilateral donors reviewed.

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## **Annex A**

### **Terms of reference**

#### **MAINSTREAMING GENDER EQUALITY INTO BUDGETS WITHIN THE UN SYSTEM**

A project aiming to develop methodologies for mainstreaming gender equality into institutional budgets within the UN system will be implemented in three phases.

- Phase one will involve an inventory of efforts to mainstream gender equality in budgets within organizations outside the UN system. (One consultant).
- Phase two will entail an overview of budget processes within the UN system, analyzing what efforts have been done to include attention to gender equality and developing strategies for improving the focus on gender equality. (Four consultants).
- The final phase will involve in-depth work in a selected number of UN entities to develop concrete strategies and methodologies. (Four consultants).

This work is important in the UN system given the emphasis on gender mainstreaming in the Proposed Programme Budget for the Biennium 2000-2001. [A/54/6 (Part One) (i)].

Phase One of the project is critical since it is important to identify previous initiatives and build on the lessons from past experience.

#### **Workplan for Phase One**

This stage of the project will consist of identifying and analyzing work on institutional budgets in some large NGOs, bilateral institutions, development banks and private organizations. The work involves a literature review of all available material on gender budgeting. The work on national budgets in the Global South will be reviewed for relevant lessons learned. The main emphasis will, however, be on mainstreaming gender equality into insitutional budgets. Since this is a new area of research and practice it is anticipated that making contact with the right institutions will be difficult. A broad search will be made among organizations working on budgets in different ways. In all probability the number of organizations which have done specific work on mainstreaming gender equality into institutional budgets will be small. Those organizations known to have done work in this area to date are CIDA, DFID, GTZ and the City of San Francisco.

The work involves internet searches, contacts with organizations by email/phone, extensive literature reviews, identification of lessons learned of relevance for the UN system, and inclusion of findings of relevance to the UN system in a report.

The report will be available on 12 January.

### **Key institutions to be approached**

The institutions to be approached will be determined mainly through contacts made in the short time span of the assignment. Some of these institutions may have carried out little or no work in this area but may be able to identify other institutions which have done more. The institutions include, but are not limited to:

***Bilateral institutions:*** USAID, CIDA, DFID, GTZ, EC and OECD/DAC Statistical Division

***Development banks:*** IRDB, ADB,

***NGOs:*** Interaction, Catalyst, Oxfam, NOVIB (Holland), EDGE, Tanzania Gender Networking Programme (TGNP).

***Private sector:*** to be identified.

***Others:*** IDRC, Ford Foundation, National Council for Research on Women, City of San Francisco, Feminist Expo 2000, The Women's Budget Project, Philadelphia.

### **Substantive focus**

The focus in the inventory will be on examining innovative attempts to mainstream gender in budgets. The following aspects will be analyzed, where information is available:

- the process by which the institution began planning for mainstreaming gender in its budget (e.g. role of leadership, example of other institutions, external pressure);
- the methodology being used for mainstreaming gender in budgets (including development of the methodology, and its key weaknesses and strengths);
- results of mainstreaming gender equality into budgets in terms of changes – both institutional and substantive; and
- potential good practices that offer illustrative examples.

## **Annex B**

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## Annex C

**DAC Table 5 and DAC guidance on completion of DAC Table 5**  
(from OECD 1999 and OECD 1997c respectively).

DCD/DAC(99)20  
DAC TABLE 5

OFFICIAL BILATERAL COMMITMENTS (or DISBURSEMENTS) BY SECTOR OF DESTINATION  
For flows to countries on Part 1 of the DAC List only  
1999 edition

MILLI

ON US DOLLARS

TYPE OF RESOURCE FLOW  MAJOR PURPOSE/ SECTOR	521	522	523	527	524	528	529	530	531	532	533	534
	OFFICIAL DEVELOPMENT ASSISTANCE							OTHER OFF- ICIAL FLOWS	Memorandum Items			
	RESOURCE PROVISION				TECHN -ICAL COOPE	TOTAL ODA	of which: GRANTS		Gender equality (include WID)	Aid to env.		
	Invest ment projects	Program -me aid	of which: Structural Adjustment	Other. include. comm. & supplies	-RAT.				Princi pal obj- ective	Sign- ificant obj- ective	Princi pal obje- ctive	Sign- ificant obje- ctive
SOCIAL INFRASTRUCTURE SERVICES (110+120+130+ 140+150+160)	100											
Education	110											
-Education level unspecified	111											
-Basic education	112											
-Secondary education	113											
-Post secondary education	114											
Health	120											
-Health general	121											
-Basic health	122											
Population/reproductive health	130											
etc.												





## Annex D

### **Gender Equality Incorporating Women in Development (WID) Additional guidance note on marking (from OECD 1997d).**

1. This marker differs from the previous WID marker in that the focus is on gender equality (that is equality between women and men) as an objective rather than on women as a target group.
2. Nevertheless, it includes women in development (WID) activities (providing the criteria for eligibility are fulfilled). The WID specific activities are incorporated into an overall gender equality approach. The new marker is thus broader than the former WID marker. (As before, where it is appropriate, the WID sector code may be used.) Members no longer using the term WID in their internal procedures should ignore the references to women in development in the marker definition and eligibility criteria.
3. Gender analysis may be carried out at national (e.g. gender profiles), community or institutional levels. It may be carried out separately or as part of standard procedures (the logical framework design process etc.). Gender analysis is probably most effective when it is an integrated part of the policy, programme and project planning process.
4. Achieving a marker for gender equality as a principal objective is not “better” than achieving a marker for gender equality as a significant objective, although the former scores “2” and the latter “1”. If true mainstreaming is practised, gender equality will often be a significant objective, integrated into projects, across the range of sectors.
5. Gender equality is explicitly promoted in activity documentation. This means that the documentation should clearly show what steps will be taken towards this long-term goal. For example, a primary school project might be designed to benefit both boys and girls but, since a smaller proportion of girls than boys presently receive primary education, the project would take steps to increase the proportion of girls benefiting. In order to score against this marker activities should have the objective of taking steps towards furthering gender equality although full equality may be beyond the scope of this project/programme. The concept of gender equality acknowledges that different treatment of women and men may sometimes be required to achieve sameness of results, because of different life conditions or to compensate for past discrimination.
6. A principal mark is normally given where the activity would not have been undertaken without a gender equality objective. The paired example below distinguishes between principal and significant marks:
  - a) After carrying out a gender analysis it is found that the majority of farmers in a particular area are women. An agricultural extension project aims to hire and train substantial

numbers of women in order that women gain equal access to extension services. This project would be marked with gender equality incorporating women in development (WID) as a principal objective (i.e. “2”).

- b) An agricultural extension project is planned with the aim of increasing crop production in a particular area. During the pre-design phase a gender analysis pointed to the need to carry out specific actions to involve women. A homestead vegetable production co-operative was therefore set up as part of the overall project. This project would be marked with gender equality incorporating women in development (WID) as a significant objective (i.e. “1”).

7. Each Member, depending on their organisation and the specific circumstances, may determine the number of design criteria which need to be met to achieve a marker.

8. Members may decide whether they wish to use “gender equality” or “equality between women and men” when translating the marker into their own language.

## **Annex E**

### **CRS and DAC Table 5**

(from OECD 1999)

In the CRS, data on the sector of destination are recorded using 5-digit purpose codes. The first three digits of the code refer to the corresponding DAC 5 sector or category. Each CRS code belongs to one and only one DAC 5 category. The last two digits of the CRS purpose code are sequential and not hierarchical i.e., each CRS code stands for itself and can be selected individually or grouped to create sub-sectors.

The DAC 5 and CRS purpose classifications are integrated. Consequently, if CRS reporting is complete, a substantial portion of Table DAC 5 can be compiled by aggregating individual CRS commitments. The correspondence between the core of Table DAC 5 and the CRS is shown in figure 2 (below). Each CRS purpose code belongs to one DAC 5 sector or category. For example, to obtain an aggregate for line item 111, sum the CRS transactions whose first three purpose code digits are 111. The memorandum columns in Table DAC 5 correspond to CRS policy objective markers. For example, to obtain an aggregate for activities that targeted aid to gender equality as a principal objective, select the transactions whose CRS gender equality marker has value “2”.

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**Figure 2. Derivation of Table DAC 5 aggregates from CRS data**

CODE	SECTOR OF DESTINATION /MAJOR PURPOSE	RESOURCE PROVISION				TECH CO-OP.	TOTAL ODA	of which: GRANTS	OOF	Gender equality Principal	Gender equality Signific.	Aid to envir. Principal	Aid to envir. Signif.
		Investment projects	Programme aid	<i>of which:</i> Structural adjustment	Other inc commodities and supplies	Technical co-op.							
		(521)	(522)	(523)	(527)	(524)	(528)	(529)	(530)	(531)	(532)	(533)	(534)
100	<b>SOCIAL INFRASTR. AND SERVICES</b> (110 to 160)	SUM OF LINES 110 - 160											
110	<b>Education</b>	SUM OF LINES 111 - 114											
111	Education, level unspecified	prefix "1" & codes 11110-11181	prefix "4" & codes 11110-11181	prefix "4" & codes 11110-11181 & struct. adj. flag	prefix "2" & codes 11110-11181	prefix "3" & codes 11110-11181	all prefixes & codes 11110-11181	all prefixes & codes 11110-11181	all prefixes and codes 11110-11181	all prefixes & codes 11110-11181 & gender marker "2"	all prefixes & codes 11110-11181 & gender marker "1"	all prefixes & codes 11110-11181 & env. marker "2"	all prefixes & codes 11110-11181 & env. marker "1"
112	Basic education	prefix "1" & codes 11220-11240	prefix "4" & codes 11220-11240	prefix "4" & codes 11220-11240 & struct. adj. flag	prefix "1" & codes 11220-11240	prefix "2" & codes 11220-11240	prefix "3" & codes 11220-11240	all prefixes & codes 11220-11240	all prefixes & codes 11220-11240	all prefixes & codes 11220-11240 & gender marker "2"	all prefixes & codes 11220-11240 & gender marker "1"	all prefixes & codes 11220-11240 & env. marker "2"	all prefixes & codes 11220-11240 & env. marker "1"
	etc.												

DCD/DAC(99)20

**Figure 2. Derivation of Table DAC 5 aggregates from CRS data (continued)**

CODE	NON-SECTOR ALLOCABLE AID	RESOURCE PROVISION				TECH CO-OP.	TOTAL ODA	of which: GRANTS	OOF	Gender equality Principal	Gender equality Signific.	Aid to envir. Principal	Aid to envir. Signif.
		Investment projects	Programme aid	of which: Structural adjustment	Other inc commodities and supplies	Technical co-op.							
		(521)	(522)	(523)	(527)	(524)	(528)	(529)	(530)	(531)	(532)	(533)	(534)
500	<b>COMMODITY AID AND GENERAL PROGRAMME ASSISTANCE</b>	SUM OF LINES 510 - 530											
510	<b>Structural adjustment assistance with World Bank/IMF</b>	///////// ///////// ///////// /////////	prefix "4" & code 51010	///////// ///////// ///////// /////////	prefix "2" & code 51010	///////// ///////// ///////// /////////	prefixes "2" & "4" & code 51010	prefixes "2" & "4" & code 51010	prefixes "2" & "4" & code 51010	prefixes "2" & "4" & code 51010 & gender marker "2"	prefixes "2" & "4" & code 51010 & gender marker "1"	prefixes "2" & "4" & code 51010 & env. marker "2"	prefixes "2" & "4" & code 51010 & env.. marker "1"
520	<b>Developmental food aid/food security assistance</b>	///////// ///////// ///////// /////////	///////// ///////// ///////// /////////	///////// ///////// ///////// /////////	prefix "2" & code 52010	///////// ///////// ///////// /////////	prefix "2" & code 52010	prefix "2" & code 52010	prefix "2" & code 52010	prefixes "2" & "4" & code 52010 & gender marker "2"	prefixes "2" & "4" & code 52010 & gender marker "1"	prefixes "2" & "4" & code 52010 & env. marker "2"	prefixes "2" & "4" & code 52010 & env. marker "1"
530	<b>Other general programme and commodity assistance</b>	///////// ///////// ///////// /////////	prefix "4" & codes 53010- 53040	///////// ///////// ///////// /////////	prefix "2" & codes 53010- 53040	///////// ///////// ///////// /////////	prefix "2" & "4" & codes 53010- 53040	prefix "2" & "4" & codes 53010- 53040	prefix "2" & "4" & codes 53010- 53040	prefix "2" & "4" & codes 53010- 53040 & gender marker "2"	prefix "2" & "4" & codes 53010- 53040 & gender marker "1"	prefix "2" & "4" & codes 53010- 53040 & env. marker "2"	prefix "2" & "4" & codes 53010- 53040 & env. marker "1"
	etc.												

## Annex F

### DFID Project Header Sheet

(from DFID 1998)

#### Office Instructions Volume II: D5 Annex 1

Version Number of PHS:	
Country:	Project Stage
If PCN enter Estimated Project Total Cost:	
Short Project Title:	
Full Project Title:	
Project Purpose:	
Planned project dates - start:	end:

	MIS Code	Total DFID Cost (£)	----- of which ----- Local Cost Other Costs (£) (£)		Tying Status of other costs
Financial Aid					
Project or Sector Aid					
Programme Aid					
TC Projects Generation and Transfer of Knowledge	MIS Code	Total DFID Cost (£)	----- of which ----- Local Cost Other Costs (£) (£)		Tying Status of other costs
Investment Related TC					
Other types of aid	MIS Code	Total DFID Cost (£)	----- of which ----- Local Cost Other Costs (£) (£)		Tying Status of other costs
Grants/Other Aid in Kind					
Humanitarian Assistance					

Multi  
Funded  
MIS Code

<b>Total Commitment</b>				
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Phase One  
Inventory of efforts to mainstream gender

Economic Sector Code/Description:	
Benefitting country/region:	
File Ref:	
Dept. Ref:	
Desk/project officer	
Lead Adviser	

Date of Initial Environmental Screening	
Name of officer who completed IES	

Managing Agent(s)	
Procurement Agent(s)	
Cofinancier(s)	
NGO(s) Jointly Funding	
Education Link/Partner(s)	
Multilateral Channel	
Partner Institutions	

**projects of £100,000 and over to be marked for PAM, POM and PIMS**

**Policy Information Marker System (PIMS)**

NOTE: Enter either **P** (principal) or **S** (significant) against all policy areas addressed by the project

Policies and actions which promote sustainable livelihoods			18	Literacy, access to information and life skills	
01	Sound social and economic policies		19	Safe drinking water and adequate sanitation	
02	Direct assistance to the private sector		20	Food security	
03	Sustainable Rural Livelihoods		21	Emergency and humanitarian needs	
04			22	HIV/AIDS	
05	Good governance		23	Post primary education	
06	Human rights		Protection and better management of the natural and physical environment		
07	Conflict resolution		24	National strategies for sustainable development	
08	The removal of gender discrimination		25	Integrated management of water resources	
09	Business partnerships		26	Efficient use of productive capacity	
10	Reducing the illicit Drugs Trade		27	Protection of the Environment	
11	Rights of the child		28	Urban development	
12	Training and skills development		29	Energy efficiency	
	Better education, health and opportunities for poor people		30	Sustainable forest management	
13	Lower child mortality		31	Biodiversity	
14	Lower maternal mortality		32	Sustainable agriculture	
15	Essential Health Care		33	Desertification, land degradation and drought mitigation	
16	Reproductive health services				
17	Effective universal primary education		34	Knowledge generation	

<p><b>Poverty Aim Marker (PAM)</b></p> <p>Select which of the following is the predominant means by which the project addresses the elimination of poverty. <b>(Select from drop down list - press F! for help)</b></p>	<p><b>Policy Objective Marker (POM)</b></p> <p>Select which one of <b>DFID's</b> Objectives is predominantly addressed by the project. <b>(Select from drop down list - press F! for help)</b></p>
---	--

Date Project Documents Signed:

This project as described in this document was approved by \_\_\_\_\_ on \_\_\_\_\_. I confirm that the above details are correct and that the PIMS markers are covered in the Supergoal/Goal and OVI sections of the Logical Framework as appropriate.

Signed \_\_\_\_\_

## Annex G

### EU DAC questionnaire on gender

Project number: \_\_\_\_\_  
(Please read the attached Explanatory Notes)

#### **PART A**

Does the project :	Aim at reducing disparities between men and women (boys and girls)	Y	N
	Aim to ensure that women and men participate fully in project activities and benefit equally from the outputs	Y	N
	Have any steps been taken to ensure that there is no negative impact of the intervention on the current situation of women or men	Y	N
Marker score (to be filled by VIII/6 or A/2)			

#### **PART B**

Has the project assessment and/or preparation included?

		Y	N
Gender analysis of stakeholders and beneficiaries?			
Design of specific measures to ensure equitable participation?			
Identification of skills and capacity in gender issues in implementing authorities?			
Design of specific measures to overcome barriers to female or male participation?			
Gender-sensitive indicators, including project purpose and results?			
Consultation with women and men in target groups and with bodies concerned with gender equality in the country?			
<i>Socio-economic or socio-cultural studies incl. gender analysis</i>	<i>Name</i>	<i>Date</i>	<i>Completed</i>

Source: EU.

## Annex H

### CIDA Project Systems Coding Table PRIORITY TABLE

#### DEFINITION

To support sustainable development in countries in order to reduce poverty and contribute to a more secure, equitable and prosperous world.

Priority Code	Description	Definition
100	<b>Basic Human Needs</b>	To support efforts to provide primary health care, basic education, family planning, nutrition, water and sanitation, and shelter, as well as to respond to emergencies with humanitarian assistance. Canada will commit 25 percent of its Official Development Assistance (ODA) to basic human needs.
101	Primary Health Care	
102	Basic Education	
103	Family Planning & Reproductive Health Care	
104	Food and Nutrition	
105	Nutrition - Emergency	
106	Water and Sanitation	
107	Shelter	
108	Humanitarian Assistance	
199	Integrated Basic Human Needs	
200	<b>Gender Equality</b>	Coding under the gender equality priority is carried out to capture information related to goal of supporting the achievement of gender equality which is an integral part of all CIDA policies, programs and projects. The goal of CIDA's gender equality policy is to support the achievement of equality between women and men to ensure sustainable development. The objectives of the policy are: to advance women's equal participation with men as decision-makers in shaping the sustainable development of their societies: To support women and girls in the realization of their full human rights: and, To reduce gender inequalities in access to and control over the resources and benefits of development.

Phase One  
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Priority Code	Description	Definition
201	Gender Equality is the principle objective/result	Although other priority areas will be touched by initiatives coded under this priority, the principal reason for undertaking this project or program is to support the achievement of gender equality. The designation is not based on the composition of the target group but on gender equality being the principal objective and/or result. As the principal objective and/or result of the initiative, the greatest share of the budget has been assigned to this priority code.
202	Gender Equality is one of the objectives/results	Gender Equality is not the principal reason for undertaking this initiative but one of the stated objectives and/or results of the project or program is to support the achievement of gender equality. The designation is not based on the composition of the target group but on gender equality being an objective and/or result.
300	<b>Infrastructure Services</b>	To help countries deliver environmentally sound infrastructure services - for example, rural electricity and communications - with an emphasis on poorer groups and on building capacity.
301	Enabling Environment	
302	Build Institutional and Human Capacity	
303	Universal Access to Basic Infrastructure Services	
304	additions to, Maintenance or Replacement of Physical Capital Stock	
400	<b>Human Rights, Democracy, Good Governance</b>	To increase respect for human rights, including children's rights, to promote democracy and better governance and to strengthen civil society.
401	Protection and promotion of Human Rights	
402	Democratic Institutions and Practices	
403	Public Sector Competence	
404	Civil Society's Policy Role	
405	Political Will of Governments	
500	<b>Private Sector Development</b>	To promote sustained and equitable growth by supporting private sector development in countries and organizations which are working in micro-enterprise and small business development to promote income generation.

Phase One  
Inventory of efforts to mainstream gender