



GENDER RESPONSIVE BUDGETING:  
A TOOL FOR ENHANCING  
PARLIAMENTARY OVERSIGHT  
AND ACCOUNTABILITY

## Gender Responsive Budgeting:

### A Tool for Enhancing Parliamentary Oversight and Accountability

In most countries, parliamentary debate on and approval of the national budget is required. This makes parliamentarians critical actors in ensuring that budget allocations and expenditures are undertaken in a transparent, accountable and fair manner. Gender responsive budgeting (GRB), is a strategy to achieve gender equality, by ensuring that interventions required to eliminate inequalities between women and men and boys and girls are adequately financed. Therefore, GRB enhances the oversight and accountability role that parliaments have on national planning and budgeting processes.

This guide had been developed to serve as a quick resource for parliamentarians on GRB; supporting your contribution to open, accountable and transparent planning and budgeting for gender equality. The guide includes:

1. An Overview of Global Commitments to Gender Responsive Budgeting
2. The role of parliaments in Gender Responsive Budgeting and how GRB can enhance budget oversight and accountability
3. An Introduction to Gender Responsive Budgeting
4. Approaches, Instruments and Tools Applied in Gender Responsive Budgeting

### Overview of Global Commitments

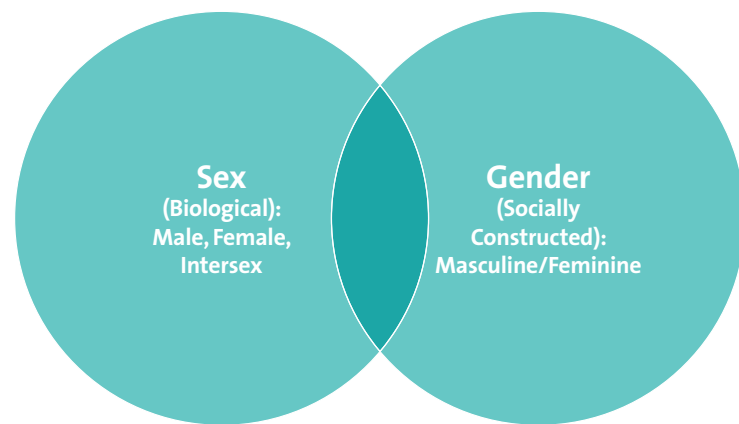
The 2030 Agenda for Sustainable Development recognises the centrality of gender equality to development and as a prerequisite for progress across all its 17 Sustainable Development Goals (SDGs). SDG 5, the Gender Equality Goal, includes a specific indicator (5.c.1) that commits countries to developing systems to track and make public, budgetary allocations for gender equality.

Several global treaties on gender equality and human rights, including the UN Convention on the Elimination of All forms of Discrimination against Women (CEDAW), the International Covenant on Economic, Social and Cultural Rights (ICESCR), and the Beijing Declaration and Platform for Action commit State Parties to undertake special measures to eliminate disparities between men and women and boys and girls. GRB is one of these measures.

Understanding GRB requires an understanding of gender and gender equality.

**Gender refers to the roles, behaviours, activities and attributes that a given society, at a given time, considers appropriate for men and women. “Masculine” and “Feminine” are gender categories.**

**Sex refers to the biological characteristics that determine whether an individual is male, female, and/or intersex.**

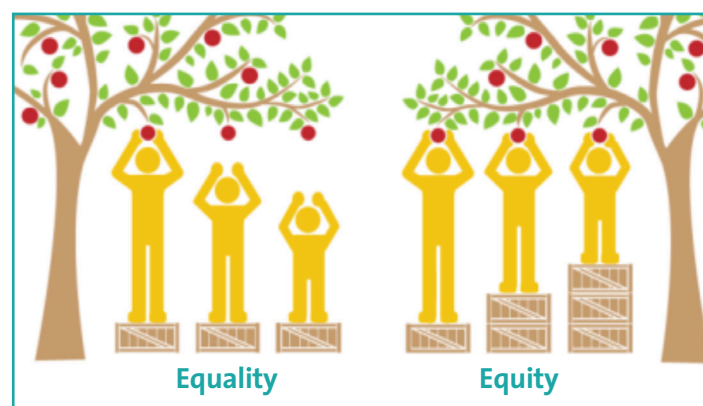


**Gender equality is the equal valuing by society of the similarities and differences of men and women and the roles they play. It means that women and men, and girls and boys, enjoy the same rights, resources, opportunities and protections.**

However, a population that experiences discrimination based on social and cultural norms, will not enjoy equal opportunity and access to resources, goods and services. For this reason, gender equity measures, which include actions that may require equal or different treatment to correct historic injustices and structural barriers the population faces, are necessary to achieve gender equality.

**Gender equity means fairness in how women and men are treated, according to their respective needs. This may include equal or different treatment, but treatment that ensures equivalency in terms of rights, benefits, obligations, and opportunities.**

<p><b>Equality</b> = Sameness, giving everyone the same thing. The assumption is that everyone starts from the same place.</p>	<p><b>Equity</b> = Fairness, access to the same opportunities. We must first enjoy equity before we enjoy equality.</p>
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Source:  
Centre for Gender  
Equity and Equality,  
UVA Wellassa University

A Gender Responsive Budget applies an equity-based approach as a pathway to achieving gender equality. GRB does this by:

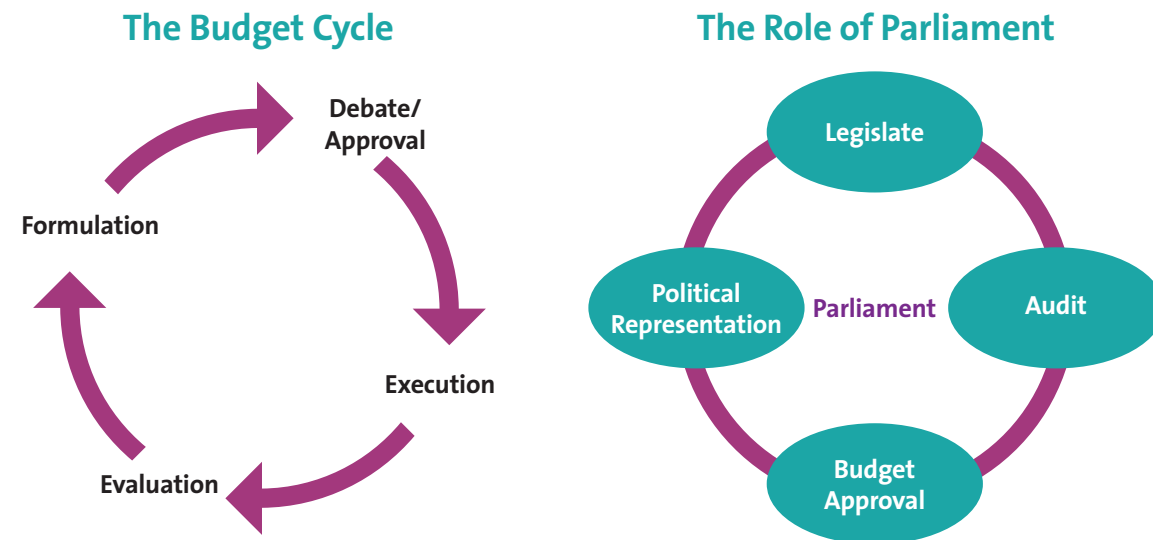
- ▶ Recognising the different needs, interests, and realities of women and men in society and the underlying inequities that arise from these, and provides resources to address them;
- ▶ Recognising the differential contributions, remunerated or not, made by men and women in the production of goods and services, in work, and takes them into account in mobilizing and distributing resources;
- ▶ Incorporating a gender perspective in all aspects of its development and at all budget levels (national and local);
- ▶ Promoting active commitment and participation by the citizenry enabling them to define their interests and the specific demands of men and women differently;
- ▶ Allowing for follow-up and evaluation of the different impacts that government costs and income have on men and women;
- ▶ Promoting the most effective use of resources to achieve both gender equity and human development;
- ▶ Seeking to rework spending priorities and not to increase public spending in general; and
- ▶ Seeking to restructure programs within sectors rather than attempting to change the overall budgets allocated to specific sectors.

### Gender Responsive Budgeting: Enhancing Parliamentary Oversight and Accountability

GRB is a tool for achieving gender equality, a key prerequisite for national development. Countries that are more gender-equal rank higher on the Human Development Index; and conversely, the low-ranked countries perform poorly on gender equality measurements. To illustrate, women's economic empowerment has been proven to boost productivity, income equality and economic diversity.<sup>i</sup> Research has shown that increasing employment and leadership opportunities for women within companies increased organizational effectiveness and growth.<sup>ii</sup>

While there may be a general acceptance and understanding of the importance of gender equality to national development, this has to be translated into impactful policies and programmes that equitably benefit men and women and boys and girls.

Parliamentary oversight during the development and implementation of the national budget can aid in this process. Parliamentarians can stay substantively engaged throughout the national planning and budgeting cycle.



### What Parliamentarians Can Do During the Budget Formulation Stage

Parliamentarians have a stake in ensuring that budgets actually deliver positive and impactful results for their constituents and the communities in which they live. **While not all parliamentarians may be involved in budget formulation, they can inquire and demand information.**

Budget requests for financing of projects and initiatives can benefit from parliamentary inquiry on the expected results and outcomes of the initiative. Parliamentarians can ask how programmes will deliver concrete and measurable results. For example, a request for financing of a national employment programme should be based on (a) sex-disaggregated data and evidence on employment, unemployment, labour participation and other relevant indicators that will show who is employed and unemployed and whether there are differences and disparities based on sex, ethnicity, disability and age; (b) a results and evidenced-based national policy and/or plan to address inequalities, including gender inequality, in employment status and access to decent work; (c) an adequately costed financing plan to implement the policy/plan and, importantly, initiatives to eliminate gender and other inequalities; (d) procedures to ensure that the expenditures will be undertaken in a manner that is aligned to the official budget.

#### The Budget Formulation Stage: Questions that Parliamentarians Can Ask

- ▶ What is the problem being addressed? Has sex-disaggregated data been collected and research undertaken to identify the nature of the problem?
- ▶ What is the impact of the problem on the population? How are women and men and boys and girls affected? What are the gender differences/disparities and intersections with ethnicity, disability status and location (i.e. urban/rural)?
- ▶ Has an evidence-based and gender-responsive policy and/or strategic plan been developed to address the problem and to eliminate the gender and other disparities based on ethnicity, disability status and location?
- ▶ If there is a policy and/or strategic plan, has it been adequately costed? Is there a financing gap?\* If so, what are the plans to address the gap, for example, donor assistance and shifts within the budget?
- ▶ Are there procedures in place to ensure that the expenditure of approved funds will be monitored to ensure compliance with the national budget?

\*A financing gap should not prevent the parliament from approving an allocation, as long as there is a resource mobilisation/ fundraising plan.

## What Parliamentarians Can Do During the Budget Debate/Approval Stage

Budget debates and approval processes provide an opportunity to inquire into past budget performance and advocate for support for gender equity in budget allocations. Parliamentarians can inquire into the effectiveness of programmes and policies, including from a gender perspective; and their alignment with and contribution to National Development Plans and National Gender Equality Policies/Plans. In the Republic of Rwanda, the Organic Law on State Finances and Property (see Annex A) mandates that all line ministries attach a Gender Budget Statement (see Annex B) along with their annual budget requests. The GBS is used to monitor the implementation of government activities and their progress towards achieving gender equality.

### The Budget Debate/Approval Stage: Questions that Parliamentarians Can Ask

- ▶ Does the budget adequately finance initiatives to support the achievement of national development objectives? Are line ministry budget allocations of education, health, agriculture among others directly contributing to national development priorities?
- ▶ Are there evaluation or progress reports attached to the budget that monitor performance in the previous fiscal year?
- ▶ Does the budget allow for an assessment of progress towards gender equality? Do the budget requests in line ministries and agencies include allocations for gender equality initiatives? Are these initiatives adequately financed?
- ▶ Where there is a legal mandate for Gender Budget Statements, are these of high quality and showing progress on gender equality commitments?

## What Parliamentarians Can Do During the Execution and Evaluation Stages

During this stage in the budget process, parliamentarians can enhance their oversight role by supporting actions to monitor the implementation of the approved budget. In some countries, gender equality advocates and women's organisations track and monitor the performance of the national budget. However, such actions rely on ease of access to information and commitments to open and transparent budget processes. Parliamentarians can request in the middle of the fiscal year or periodically, progress reports on budget performance.

### The Budget Execution and Evaluation Stages: Questions that Parliamentarians Can Ask

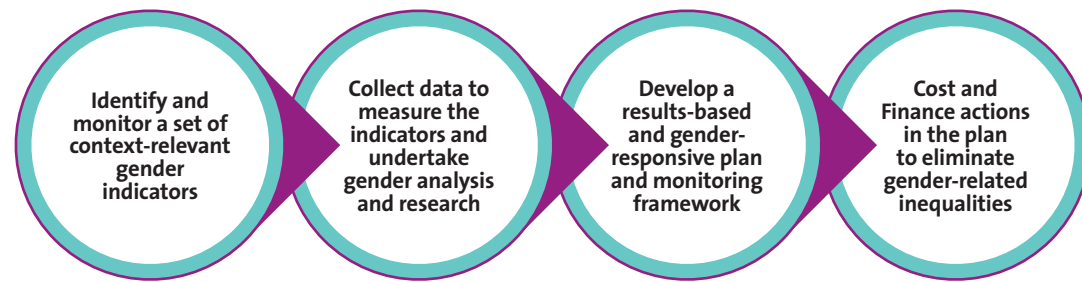
- ▶ Can reports on budget allocations and expenditures for the past fiscal year be made publicly accessible and hosted on the Budget Office's/Ministry of Finance's website?
- ▶ Can the Ministry of Finance prepare and publish mid-year budget and performance reports and make them publicly accessible?
- ▶ Can the abovementioned reports be produced in a timely manner?
- ▶ Can these reports be reviewed and discussed with the Ministry of Finance and national bodies such as Equal Opportunity Commissions or equivalent bodies responsible for protection against discrimination?

## Key Approaches, and Tools Applied in Gender Responsive Budgeting

Gender responsive budgeting exercises rely on the following:

- ▶ Identifying a Set of Context Relevant Gender Indicators: Indicators allow for measurements of changes. Gender Indicators (See Annex C for examples), by extension, measure changes in relations over time between and among men and women and boys and girls. Sex-disaggregated data and gender statistics are necessary in measuring progress on these indicators.
- ▶ Collecting sex-disaggregated data and undertaking gender analysis: Gender analysis involves the assessment of the differences in women's and men's lives; and how these differences contribute to inequalities. All GRB exercises must be based on the results of a robust gender analysis. Parliaments can consider engaging a gender expert to support this analysis. Gender analyses assess the differences in women's and men's lives; and how these differences contribute to inequalities. Examples of gender differentials include:
  - Differences in women and men's access to knowledge, assets, resources, and services.
  - Differences and inequities in women and men's use of time between paid, unpaid, and volunteer labour and care-taking responsibilities in the household and community. Women tend to be more "time poor" than men because of their disproportionate childcare and domestic care responsibilities.
  - Differences and inequalities in leadership roles, decision-making, and legal status.
- ▶ Strategic Planning and Costing for Gender Equality: A gender analysis should identify disparities and inform the development of a costed and results-based plan with outcomes, outputs and activities identified. Attached is a Case Study (See Annex B) for an example on a process for costing gender equality priorities.





## National Planning and Budgeting Instruments

**The Call Circular:** As part of the annual budget planning process, the Ministry of Finance issues guidance to ministries and agencies on budget preparations. Some countries, such as Rwanda, have included specific guidance integrating gender into the call circular.<sup>iii</sup>

**The Gender Budget Statement:** Some countries that have integrated gender into their national planning and budgeting process require that ministries include in their annual budget request, a Gender Budget Statement (see Annex B). The Gender Budget Statement outlines each ministry’s actions to reduce gender inequality; and the resources allocated and spent accordingly. Consolidated Gender Budget Statements that show financing of gender equality commitments for the entire budget, can also be prepared. Canada prepared such a statement in 2017.<sup>iv</sup>

## Gender Responsive Budgeting: Key Final Considerations

As guardians of citizens interests, parliamentarians can lead the way in ensuring that gender equality is prioritised in policy and in practice. This will require a transition away from the “costs” of development, towards “benefits”.

Current Focus: Costs	GRB Focus: Benefits
Focus on budget balance/deficits	Focus on improving indicators associated with greater well-being and improvements in living standards
Accounting Framework	Quality of Life Framework
Measures that “save” money may (but not always) end up costing more (health care, prisons, police, justice)	Measures that require more “spending” can end up saving more (less health care costs, jobless benefits, prisons, etc.)

**Distributional considerations (i.e. who is benefitting and who isn’t) in the national budget are necessary for the national development and the achievement of gender equality.** Gender Responsive Budgeting addresses these considerations by supporting investments that will ensure that the differential needs of women and men and boys and girls are met.

## Annex A

### Integrating Gender in Finance Laws:

#### An Overview of the Organic Law on State Finances and Property of Rwanda

Parliamentarians’ law-making role positions them as critical actors in creating an enabling environment for sustained national commitment to gender responsive budgeting. By enshrining gender-responsive budgeting in the law, countries can signal *de facto* commitments to financing for gender equality.

The experience of Rwanda is notable for various reasons. Firstly, commitments to gender equality extend beyond only gender responsive budgeting. The National Constitution (2003) includes commitments to principles of gender equality and women’s rights. There is a minimum 30% quota for women in **all** decision-making positions. Rwanda leads the world in women’s representation in parliament.

Secondly, Rwanda has a strong gender policy coordination architecture to support gender mainstreaming in the machinery and operations of government. There is a Ministry of Gender and Family Promotion which is a central government organ for national coordination on gender equality. The country has a Gender Monitoring Office, a constitutional regulatory body mandated to lead monitoring and evaluation of the implementation of gender equality commitments.

Finally, the National Women’s Council, also a constitutional body, provides a forum for the mobilization of women’s participation from the grassroots level, in political, social and economic development.

The Organic Law on State Finances and Property therefore exists within a legal and institutional ecosystem that prioritises gender equality as a development priority. The law includes gender as fundamental to public financial management, under Article 4.

#### Article 4: Fundamental Principles of Public Financial Management

“In using public funds, the following fundamental public finance management principles shall be put into consideration:

1. Comprehensiveness;
2. Transparency;
3. Accountability;
4. Uniformity;
5. Consolidation;

**6. Gender balance in public state finance management.**

Under Article 32, a legal mandate to utilise a specific instrument, the Gender Budget Statement, to ensure resources are annually allocated and spent on gender equality is provided.

### Article 32: Preparation and Presentation of the Budget Framework Paper

“The Minister shall prepare and submit to both Chambers of the Parliament, by not later than 30th April of each year, the Budget Framework Paper. The Budget Framework Paper shall be approved by Cabinet before submission to both Chambers of the Parliament.

The Budget Framework Paper shall contain at least the following annexes:

1. the basic macroeconomic indicators;
2. the fiscal projections for the relevant period;
3. the mid-year budget execution report of the current year;
4. the borrowing and loan servicing projections;
5. the projections of grants by source;
6. the guidelines on earmarked transfers to decentralised entities;
7. the projected internally generated revenues and related expenditures of Central Government entities;
8. the consolidated summaries of revenues and expenditures of decentralized entities;
9. the revenues and expenditure projections of public institutions;
10. the amount of dividends paid by companies in which the State holds shares and the part of the amount which will go to the budget;
11. the securities issued by the Government;
- 12. the gender budget statement.**

Under Article 68, there is a requirement to tracking and monitoring the impact of government financing gender equality action, through the introduction of Activity Reports.

### Article 68: Preparation and Submission of Annual Activity Reports

1. All public entities shall prepare and submit to the Ministry not later than 30 September an annual activity report corresponding to the previous fiscal year.

**2. The activity report submitted by the public entity shall specify how plans for gender balance have been implemented.**

3. A copy of the annual activity report shall be reserved to the relevant line ministry and the Prime Minister’s office.
4. The annual activity reports by public institutions shall be approved by the competent authorities before submission to the Ministry.

## Annex B

### Case Study: Financing Gender Equality Priorities in National Adaptation Plan for Climate Change Impacts in the Republic of Palmas<sup>v</sup>

Hurricane Clara, a Category 5 storm, made landfall in the Caribbean island of Palmas on 18th October 2017 directly affecting the lives of at least 70,000 people (almost the entire population). The hurricane, the strongest on record to strike Palmas, destroyed entire crops, and disrupted power and water supplies. Preliminary findings of the Post-Disaster Needs Assessment (PDNA) revealed a catastrophic impact on the productive sector. Climate change impacts in the Republic of Palmas are expected to result in increased frequency of extreme weather events such as storms and hurricanes. The effects of these events include coastal, flooding, wind and rainfall, sea level rise and more intense and frequent droughts.<sup>v</sup>

Propelled by the catastrophic impact of Hurricane Clara, the Government of the Republic of Palmas will be developing a National Adaptation Plan for Climate Change Impacts (NAP) to be implemented over a 10-year period from 2019 – 2029. The NAP will include a Gender Action Plan (GAP) to be implemented over the same time period.

The Government’s team of technical experts, tasked with preparing the NAP and its GAP comprise Senior Technical Officers from a number of Ministries, including Environment, Agriculture, Finance, Gender, Infrastructure, Health and Tourism.

During the the process of developing the NAP, the team references a number of studies and surveys and administrative data sources. One of the studies, the Economics of Climate Chance Adaptation in Palmas, was published in 2014, and commissioned by the National Development Bank of Palmas (NDBP). The study identified the following as the potential impacts of climate change by sector.

Sector	Impact
Agriculture	<p>Warmer weather from high temperature will cause soil aridity, lead to proliferation of pests and diseases, and put pressure on water resources for water for irrigation purposes.</p> <ul style="list-style-type: none"> <li>• Sea level rise will cause inundation and soil salination.</li> <li>• The combined impact is low agricultural yields and decrease in food production.</li> </ul>
Human Health	<ul style="list-style-type: none"> <li>• Higher temperature will increase spread of vector diseases.</li> <li>• Decrease in rainfall will affect potable water supply.</li> <li>• Sea level rise will cause increases in water borne diseases.</li> </ul>
Human Settlement	<ul style="list-style-type: none"> <li>• Increase in frequency and intensity of storm surge will cause more flooding and disrupt or destroy coastal settlements.</li> <li>• Increase in frequency and intensity of storm surge and extreme rainfall will cause damages to infrastructure from flooding and erosion.</li> </ul>
Coastal Zones	<p>Sea level rise will lead to increased inundation, increased erosion, loss of wetlands, loss of ecosystems, and displacement of coastal communities.</p> <ul style="list-style-type: none"> <li>• High temperature will result in loss of coral reefs and reduction in fish stock.</li> </ul>
Water Resources	<p>Increase in temperature will result in increased evapotranspiration and loss of available surface water.</p> <ul style="list-style-type: none"> <li>• Decrease in precipitation will reduce groundwater and aquifer recharge.</li> <li>• As an effect, available water resources will be reduced.</li> </ul>
Energy Sector	<ul style="list-style-type: none"> <li>• Infrastructure, including field installations and offshore operations, are at risk of inundation from sea level rise, storm surges and erosion from extreme rainfall.</li> <li>• Water shortages in the country may affect the needs of the industry in terms of energy generation.</li> <li>• Infrastructure damages due to extreme weather events.</li> </ul>

The following priorities were identified for Climate Change Adaptation in the Republic of Palmas:

- ▶ Prevention of Flooding in Human settlements, industry and agricultural land.
- ▶ Reduction of damage cause by extreme events (tropical storms, hurricanes, droughts and heatwaves) in human settlements, industry and agriculture.
- ▶ Prevention of erosional of coastal and agricultural land.
- ▶ Guaranteeing water supply to human settlements, industry and agricultural land.

Specific Adaption Actions and the sectors responsible for coordination were also identified by NDBP and are outlined below.

Title	Type of Measure	Type of Investment	Sector
National Building Code	Technological/procedural optimisation responses	Public	Human Settlements
Coastal Zone Protection in Palmas	Infrastructure and asset-based responses	Public	Coastal Zones
Meteorological alert and Monitoring Systems Connected	Systemic/behavioural responses	Public	Human Settlements
Emergency Protocols	Systemic/behavioural responses	Public	Human Settlements
Social Awareness Program	Systemic/behavioural responses	Public	Human Health
Institutional Training Program	Systemic/behavioural responses	Public	Human Settlements
Rainwater harvesting	Technological/procedural optimisation responses	Private	Water Resources
Infrastructure and Building Reinforcement	Infrastructure and asset-based responses	Private	Human Settlements
Retention ponds	Infrastructure and asset-based responses	Public and private	Water Resources
Filter Strips	Infrastructure and asset-based responses	Public and private	Agriculture



Title	Type of Measure	Type of Investment	Sector
Permeable pavements	Infrastructure and asset-based responses	Public	Human Settlements
Beach Restoration and Protection	Infrastructure and asset-based responses	Public	Coastal Zones
Mangrove Restoration in Palmas	Infrastructure and asset-based responses	Public	Coastal Zones
Parametric Insurance Scheme	Risk transfer via insurance and alternative financial solutions	Public and private	Agriculture
Agriculture & Climate Change Research Unit	Technological/procedural optimisation responses	Public	Agriculture
Green Roofs	Infrastructure and asset-based responses	Public and private	Human Settlements
Climate Change Culture Survey for the General Public	Systemic/behavioural responses	Public	Human Settlements
Mangrove Restoration in Tobago	Infrastructure and asset-based responses	Public and private	Coastal Zones
Coral Reef Protection and Restoration in Tobago	Systemic/behavioural responses	Public	Coastal Zones

**Economic Costs** of the above actions were estimated by aggregating the costs of each of the abovementioned measures including **construction, labour, material and maintenance costs**. **Economic Benefits** were calculated by estimated probabilities of natural hazards occurring with the projections of moderate climate change, the expected damages from these natural hazards, and the impact that these measures would have in mitigating damages.

The NDPB study provided a summary of the costs and benefits as a percentage of GDP, as outlined below:

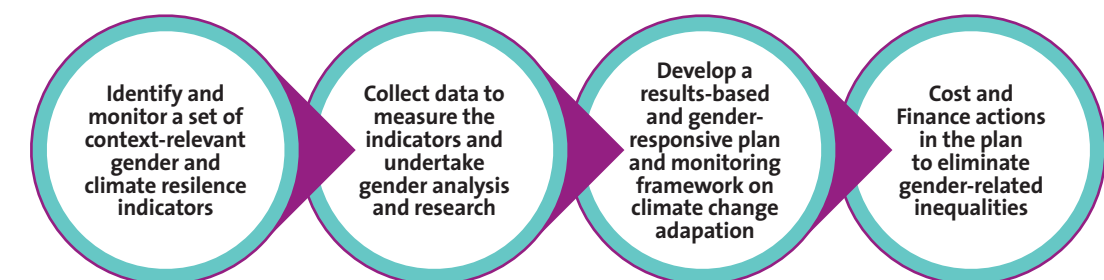
**Costs:**

- ▶ All of the measures, with the exception of permeable pavements and dike construction in Palmas, have a cost that is less than 0.3% of GDP in 2012.
- ▶ Mangrove restoration in Palmas and the National Building Code have total benefits of about 0.3% of GDP.
- ▶ **Notably, Human Health has the smallest cost at 0.001%**
- ▶ The average total cost as a percentage of GDP is 0.59%

Sector	Benefits as a percentage of GDP
Coastal Zone	0.426
Human Settlements	0.618
Agriculture	0.006
Water resources	0.005
<b>Human Health (Smallest Benefit)</b>	0.004

However, NDPB noted that these estimates were by stymied by a **lack of gender, social and environmental information**. **As such, estimates of potential benefits to society, could not be calculated**. The NDPB encouraged, through this 2014 report, that Palmas undertake population and household surveys to address these data gaps.

**How can the Technical Team address these gaps?**



Since the conduct of the 2014 NDPB study, Palmas undertook the following:

- ▶ From 2014, surveillance of chronic and non-communicable diseases
- ▶ Survey of Living Conditions in 2015 which provides data on poverty and living conditions.
- ▶ Annual Labour Force Surveys, commencing in 2016
- ▶ An agricultural census in 2016
- ▶ A National Prevalence Survey on Violence against Women in 2017, prior to the impact of Hurricane Clara
- ▶ A Post Disaster Needs Assessment in 2017, following the impact of Hurricane Clara.

#### **Identifying a Context Relevant Set of Gender Indicators:**

A review of relevant data from the data sources cited above, allowed the Technical Team to develop a list of relevant social and gender indicators. Gender indicators measure changes in relations over time between and among men and women and boys and girls. Sex-disaggregated data and gender statistics are necessary in measuring progress on these indicators.

#### **Undertaking Evidence-Based Gender Analysis:**

The Government of Palmas commissioned a National Gender and Climate Resilience Study in 2018 to inform the development of the NAP and GAP. The analysis revealed differences in gender roles in various dimensions as outlined below.

#### **Social Dimension:**

- ▶ *Women's household, agricultural and productive work in Palmas may be invisible to climate change adaption efforts:* Women's household work is generally unpaid and invisible for policymakers. The disproportionate time spent taking care of children and other dependents, cleaning and cooking prevents them from participating in skills training and acquisition of new knowledge and technological advancements. **There is a need to conduct a National Time Use Survey to quantify unpaid care work in the country.**
- ▶ *Food insecurity risks are expected to increase as a result of climate change:* The food import bill for Palmas is high as the economy is transitioning away from agriculture to beach tourism. However, the climatic threats to the agriculture sector and the livelihoods of smallholder farmers further threatens local food production. Obesity rates are marginally higher for women than men.

- ▶ *Climate change may result in higher numbers of outbreaks of vector borne diseases:* Recent outbreaks of Zika, Chikungunya and Dengue in Palmas are evidence of this. Pregnant women are disproportionately vulnerable to Zika due to the link to microcephaly and other birth defects. Poor households without adequate access to water and sanitation, resort to collecting and storing water in buckets, raising risks for mosquito breeding.

#### **Ecological Dimension:**

- ▶ Men are employed at higher rates in the agriculture sector than women in Palmas. Men are more involved in commercial farming, while women are more subsistence farmers. The majority of famers (male and female) are between the ages of 40 to 70. Women comprise 30% of smallholder farmers; with the majority of these working alongside their husbands on the farms. The majority of agricultural labourers and fishers are men. As women are more involved in subsistence farming, this gives them unique insights into a broader range of crops and plants.

#### **Economic Dimension:**

- ▶ Despite being more educated than men, women are unemployed at higher rates and earn less in Palmas.
- ▶ Women are most strongly over-represented in the clerical category. Women also account for well over half of all jobs in the professional and services and sales work categories. The two occupations in which women are least well represented are craft and related trade workers and plant and machine operators. These patterns reflect a situation in which men are more likely to work with physical machines, tools and objects, while women are more likely to work with and for people.
- ▶ Women are more likely to have accounts in credit unions than banks and take smaller loans. Women report having more difficulties with accessing financing and loans when compared to men.
- ▶ Women comprise sixty percent of managers in Palmas. However, they comprise the majority of managers in one-person establishments which are documented to be less financially secure and have a higher risk of failure.
- ▶ Due to the abovementioned challenges, it is expected that women will have less resources available to withstand climate-induced shocks or invest in climate smart practices.
- ▶ Women will have less access to climate-smart training and technological inputs for agriculture. **The Agricultural Census confirmed that most women farmers, have never received support from extension officers and also do not use smartphones or computers.**

- ▶ Disproportionately fewer women are on corporate boards of large enterprises in Palmas which may increase environmental risks. A study published in 2018 showed that for every additional woman appointed to a corporate board, there were reduced chances (1.5%) of firms being sued for environmental violations.<sup>vi</sup>

### Physical Dimension:

Land, housing, transportation, energy infrastructure, communication networks and health facilities comprise the physical dimension.

- ▶ While there are no legal barriers to land ownership, women have less proof of asset ownership than men, according to the agricultural census.
- ▶ **Poverty rates are highest among households with children headed by women. The most fragile house structures are within this demographic.**
- ▶ Climate vulnerability and natural disasters affect women and men differently. **More men than women died in the aftermath of the last two hurricanes as men are more likely to be outdoors than women. Elderly men living alone comprised the most vulnerable population as they tend to be disconnected from their families and other social support networks, and less likely to receive assistance from these networks.**
- ▶ **Women and girls are more vulnerable to sexual and other forms of gender-based violence.** Women reported being raped and sexually harassed in shelters in the aftermath of hurricanes in Palmas. Also, **according to a national survey on gender-based violence, 1 in 3 women reported being physically and or sexually abused in their lifetime, signalling that violence against women is a significant problem in Palmas.**

### Institutional Dimension:

- ▶ While women are active in community and local life generally, they are not active in national level decision making on climate change.
- ▶ Women are not in the leadership of renewable energy companies and climate-related jobs. This is due to their lower participation in jobs in the Science, Technology, Engineering and Mathematics (STEM) sector. They are also less likely to pursue degrees and certification in this sector.

#### Developing a Costed, Evidence-Based Gender Action Plan:

Guided by the findings of the National Gender and Climate Resilience Study, the following recommendations were put forward:

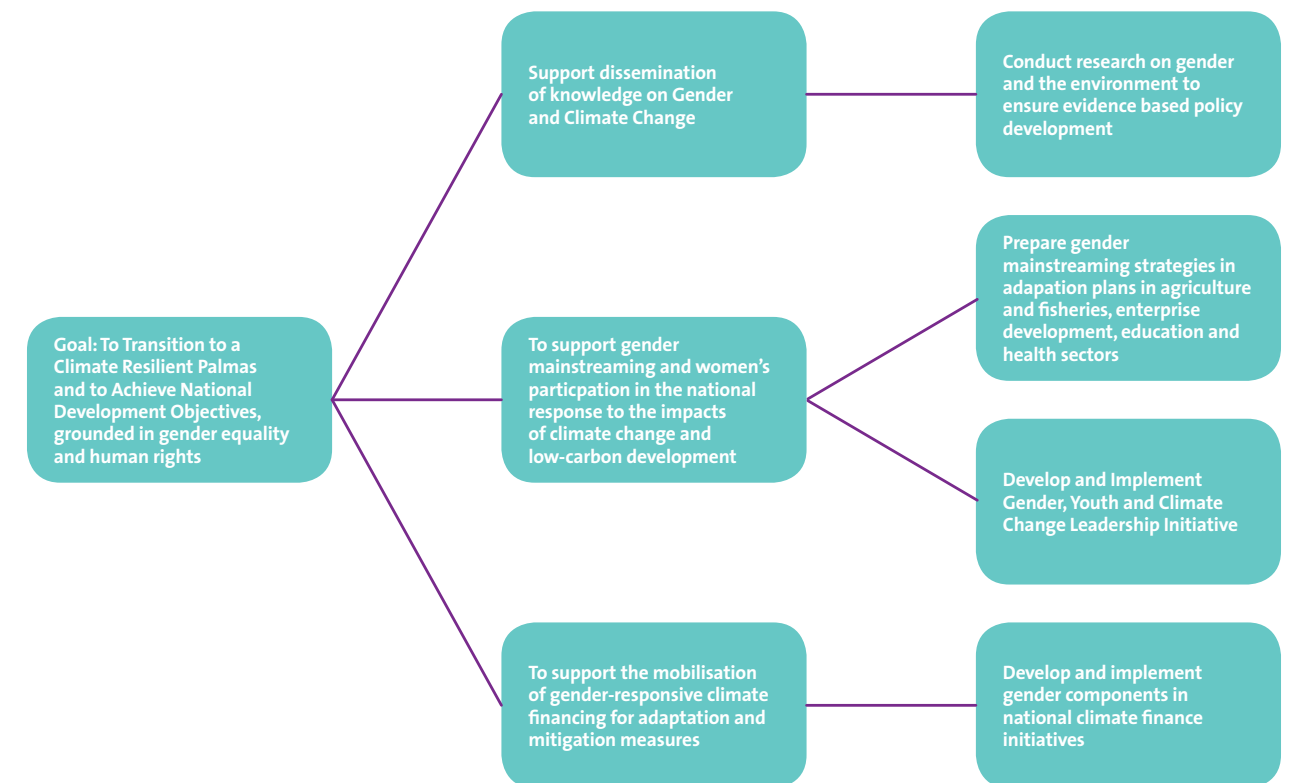
1. Increase women’s awareness of employment opportunities in the STEM, water, green energy and science related fields in Palmas. Mentoring and training opportunities in these areas should be extended to women, including for young women.
2. Mainstream gender in climate finance and investment. Extend financing instruments for climate finance business development and community resilience initiatives to women.
3. Incentivise production of the climate resilient value and supply chains that integrate a gender lens.

Adapted from “Gender and Climate Change Analysis and Toolkit: Case Study in Gulf of Montijo, Panama”<sup>vii</sup>

Below is a graphic showing the objectives, outcomes, and outputs from the Gender Action Plan of the NAP. The identification of these outcomes was informed by:

- ▶ the abovementioned NDPB Cost-Benefit Analysis of Climate Change Adaptation. Although this study was gender-blind, it included important economic data that proved critical for the development of the NAP.
- ▶ The results of the National Gender and Climate Change Resilience Study.

The outcomes were aligned to the SDGs; the Palmas Vision 2030 National Development Plan; and the National Strategic Action Plan for Gender Equality.



The Republic of Palmas, having developed a ten-year Gender Action Plan with a robust results framework, engaged in a costing exercise of this plan and estimated the actual budget estimates for implementation. Annual estimates for funding are outlined in the Gender Budget Statement for the Climate Change Unit, located in the Environment Ministry.

## Climate Change Unit

### Gender Budget Statement

#### National Adaptation Plan for Climate Change Adaptation

Request (10 years): \$P 85,000,000 (NB: This is the request for the implementation of the overall National Adaptation Plan, which includes the costs of implementing the Gender Action Plan)

Annual Request: \$P 8,500,000 (NB: This is the annual request for the implementation of the overall National Adaptation Plan, which includes the costs of the Gender Action Plan)

Request (10 Years) for the Gender Action Plan: \$15,000,000

Annual Request for the Gender Action Plan: \$P 1,500,000

**Programme Name – National Adaptation Plan for Climate Change Adaptation: Gender Action Plan**

### Gender Situational Analysis

A National Gender and Climate Resilience Study was commissioned in 2018. The analysis revealed differences in gender roles in various dimensions:

**Social Dimension:** agricultural and productive work may be invisible to climate change adaptation efforts: Women's household work is generally unpaid and invisible for policymakers. The disproportionate time spent taking care of children and other dependents, cleaning and cooking prevents them from participating in skills training and acquisition of new knowledge and technological advancements. **There is a need to conduct a National Time Use Survey to quantify unpaid care work.** Food insecurity risks are expected to increase as a result of climate change: The food import bill for Palmas is high as the economy is transitioning away from agriculture to beach tourism. However, the climatic threats to the agriculture sector and the livelihoods of smallholder farmers further threatens local food production. A national health survey has revealed that obesity rates are marginally higher for women than men. Climate change may result in higher numbers of outbreaks of vector borne diseases. A recent outbreak of Zika, Chikungunya and Dengue in Palmas is evidence of this. Pregnant women are disproportionately vulnerable to Zika due to the link to microcephaly and links to birth defects. Poor households without adequate access to water and sanitation, resort to collecting and storing water in buckets, raising risks for mosquito breeding.

**Ecological Dimension:** Men are employed at higher rates in the agriculture sector than women. Men are more involved in commercial farming, while women are more subsistence farmers. The majority of famers (male and female) are between the ages of 40 to 70. Women comprise 30% of smallholder farmers; with the majority of these working alongside their husbands on the farms. The majority of agricultural labourers and fishers is men. As women are more involved in subsistence farming, this gives them unique insights into a broader range of crops and plants.

**Economic Dimension:** Despite being more educated than men, women are unemployed at higher rates and earn less. Women are most strongly over-represented in the clerical category. Women also account for well over half of all jobs in the professional and services and sales work categories. The two occupations in which women are least well represented are craft and related trade workers and plant and machine operators. These patterns reflect a situation in which men are more likely to work with physical machines, tools and objects, while women are more likely to work with and for people. Women are more likely to have accounts in credit unions than banks and take smaller loans. Women business owners report having more difficulties with accessing financing and loans when compared to men. While women comprise sixty percent of managers in Palmas. However, they comprise the majority of managers in one-person establishments which are documented to be less secure. Due to the abovementioned challenges, it is expected that women will have less resources available to withstand climate-induced shocks or invest in climate smart practices. Women will have less access to climate-smart training and technological inputs for agriculture. A recent survey confirmed that most women farmers, have not received support from extension officers and do not use smartphones or computers.

**Physical Dimension:** Land, housing, transportation, energy infrastructure, communication networks and health facilities compromise the physical dimension. While there are no legal barriers to land ownership, women have less proof of ownership than men, according to the agricultural census. Poverty rates are highest among households with children headed by women. The most fragile house structures are within this demographic. Climate vulnerability and natural disaster affect women and men differently. More men than women died in the aftermath of the last two hurricanes as men are more likely to be outdoors than women. Elderly men living alone comprised the most vulnerable as they tend to be disconnected from their families and other social support networks, and less likely to receive assistance from these networks. However, women and girls are more vulnerable to sexual and other forms of gender-based violence. Women reported being raped and sexually harassed in shelters in the aftermath of hurricanes. Also, according to a national survey on gender-based violence, 1 in 3 women reported being physically and or sexually abused in their lifetime, signalling that violence against women is a significant problem in Palmas.



**Institutional Dimension:** While women are active in community and local life generally, they are not active in national level decision making on climate change. Women are unemployed at higher rates and are not in the leadership of renewable energy companies and climate-related jobs. This is due to their lower participation in jobs in the STEM sector and to pursue degrees and certification in this sector.

**Programme Goal: To Transition to a Climate Resilient Palmas to Achieve National Development Objectives, grounded in gender equality and human rights**

Gender Interventions	Outcomes	Outputs	Indicator, Baseline and Target	Allocated Budget
(1) Time use survey (2) Ex-Ante Impact Assessment of Gender and Health Impacts of Climate Change (3) Baseline Research on Access to Green Finance by Women Entrepreneurs (4) Renewable energy training for women plumbers, electricians and construction professionals	Support dissemination of knowledge on Gender and Climate Change	Conduct research on gender and the environment to ensure evidence-based policy development	<p><i>Time Use Survey</i></p> <p>Indicator: Completion of Time Use Survey by 2020</p> <p>Baseline: No Time Use Survey conducted</p> <p>Target: By 2020 nationally available data on time use of women and men</p> <p><i>Ex-Ante Impact Assessment of Gender and Health Impacts of Climate Change</i></p> <p>Indicator: incidence of malaria, dengue, zika and chikungunya by sex</p> <p>Baseline: Increase in reported cases of vector borne diseases in the past 5 years</p> <p>Target: By 2021 published report on the links between gender, climate change and incidence of vector borne diseases</p> <p><i>Baseline Research on Access to Green Finance by Women Entrepreneurs</i></p> <p>Indicator: Access to climate finance by entrepreneurs by sex</p> <p>Baseline: No data</p> <p>Target: By 2021 published report on Gender and Access to Green Finance</p> <p><i>Renewable energy training for women plumbers, electricians and construction professionals</i></p> <p>Indicator: number of women plumbers, electricians and construction professionals training in climate-smart and renewable energy technologies</p> <p>Baseline: no women trained</p> <p>Target: By 2025, at least 60% of women plumbers, electricians and constructions professionals trained</p>	800,000

Gender Interventions	Outcomes	Outputs	Indicator, Baseline and Target	Allocated Budget
1. Preparation of gender mainstreaming strategy for the Agriculture Sector Adaptation Plan and fisheries, and enterprise development  NB: The gender mainstreaming strategies for the education and health sectors will commence in 2021  2. Develop and Implement Gender, Youth and Climate Change Leadership Initiative	To support gender mainstreaming and women's participation in the national response to the impacts of climate change and low-carbon development	Prepare gender mainstreaming strategies for adaptation plans in agriculture and fisheries, enterprise development, education and health sectors	<p><i>Preparation of gender mainstreaming strategy for the Agriculture Sector Adaptation Plan and fisheries, and enterprise development</i></p> <p>Indicator: Number of sector adaptation plans developed with gender mainstreaming strategies included by 2025</p> <p>Baseline: Gender mainstreaming strategy for Environment Sector Adaption Plan developed in 2015.</p> <p>Target: by 2025 gender mainstreaming strategies for 5 sectors developed</p> <p><i>Develop and Implement Gender, Youth and Climate Change Leadership Initiative</i></p> <p>Indicators: Number of women on the boards of farmer cooperatives, agribusinesses; Number of youth mentorship programmes in green business</p> <p>Baseline: few women on boards of farmer cooperatives; no mentorship programmes in green businesses</p> <p>Targets: By 2025, women will comprise at least 40% of the leadership of farmer cooperatives; By 2025 young people below the age of 30 (100 females and 100 males) participating in internship and mentorship programmes in green and eco-friendly businesses</p>	300,000
1. Small grants programme for renewable/clean energy for women plumbers, electricians and women in construction.  2. Engagement with climate finance institutions to promote the development of financing mechanisms tailored for women eco-business entrepreneur; and financing of gender responsive adaptation and mitigation projects.	To support the mobilisation of gender-responsive climate financing for adaptation and mitigation measures	Develop and implement gender components in national climate finance initiatives	<p><i>Small grants programme for renewable/clean energy for women plumbers, electricians and women in construction</i></p> <p>Indicator: number of women plumbers, electricians and women in construction that receive grants for climate change adaptation and mitigation measures</p> <p>Baseline: few women plumbers, electricians and construction workers trained in renewable energy technologies</p> <p>Target: By 2030, 100 women plumbers, electricians and construction professionals that receive grants for climate change adaptation and mitigation measures</p>	400,000 (Small Grants: 350,000; Engagement women climate finance institutions: 50,000)
<b>TOTAL</b>				<b>8,500,000</b>
<b>GENDER ALLOCATION</b>				<b>1,500,000 (17.6%)</b>



## Annex C

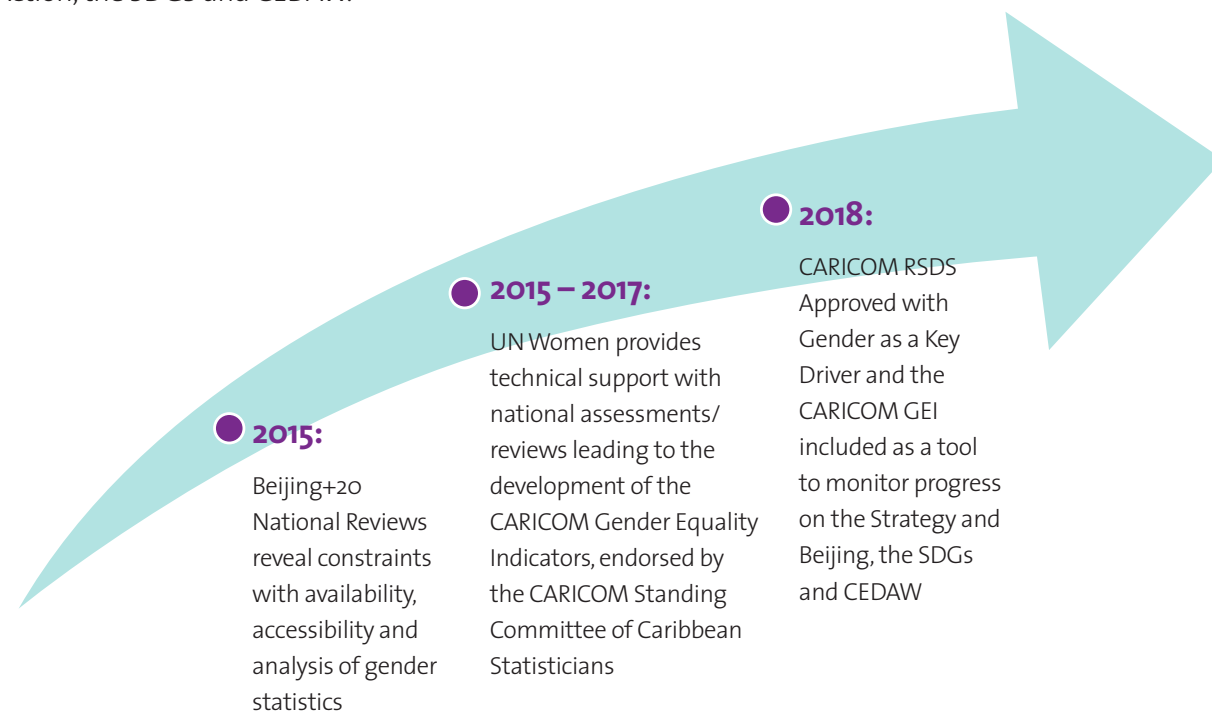
### Examples of Gender Indicators

#### CARICOM GEI

As part of their strategy to promote gender equality in the CARICOM Region, the CARICOM Regional Statistics Programme (RSP) and UN Women, Multi-Country Office – Caribbean launched a collaborative endeavour in early 2015. **The main goal of this initiative was to develop a set of indicators (the CARICOM Gender Equality Indicators) parallel to the Global Set of Minimum Gender Indicators to identify, assess, measure and track the persistent gender equality concerns and disparities across the CARICOM Region, in accordance with the SDGs.**

Under the overall framework of monitoring the SDGs, the CARICOM GEI, supports countries in addressing key policy concerns identified in the Beijing Platform for Action, CEDAW and other international commitments that cover national norms and laws on gender equality across 5 domains: Economic Activity, Education, Health, Public Participation, and Human Rights. These indicators provide a strong tool for monitoring national gender equality commitments to be realised through policy and programme formulation and implementation. Four CARICOM countries, (Dominica, Grenada, Jamaica and Suriname) piloted the CARICOM GEI, which was endorsed by the Standing Committee of Caribbean Statisticians.

In 2018, the CARICOM Regional Strategy for the Development of Statistics was approved with Gender as a key Driver; and the CARICOM GEI included to monitor progress on the Strategy, the Beijing Platform for Action, the SDGs and CEDAW.



#### CARICOM Gender Equality Indicators

##### Economic Activity:

Indicator 1 – Proportion of population below the international poverty line by sex, age, employment status and geographical location urban/rural

Indicator 2 – Proportion of time spent on unpaid domestic and care work, by sex, age and location

Indicator 3 – Proportion of population covered by social protection floors/systems, by sex, and distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, new-borns, work injury victims and the poor and the vulnerable

Indicator 4a – Labour force participation rate for persons aged 15-24, by sex

Indicator 4b – Labour force participation rate for persons aged 15+, by sex

Indicator 5 – Proportion of employed who are own-account workers, by sex

Indicator 6a – Percentage distribution of employed population in agricultural sector, by sex and age

Indicator 6b – Percentage distribution of employed population in industrial sector, by sex and age

Indicator 6c – Percentage distribution of employed population in service sector, by sex and age

Indicator 7 – Proportion of informal employment in non-agriculture employment by sex.

Indicator 8 – Unemployment rate by sex, age and persons with disabilities

Indicator 9 – Proportion of population with access to credit by sex

Indicator 10 – Proportion of population owning land, by sex, by size of land parcel

Indicator 11 – Average hourly earnings of female and male employees by occupation, age and persons with disabilities

Indicator 12 – Proportion of employed working part-time, by sex and age

Indicator 13 – Proportion of individuals using the internet, by sex, age and location

##### Education:

Indicator 14a, 14b, 14c – Gender parity index of the gross enrolment ratio in primary, secondary and tertiary education

-Sub-indicator on drop-out rates by sex: Proportion of students starting Form 1 who reach Form 5 in secondary school by sex

-Sub-indicator on repetition rates by sex: Proportion of students who have repeated at least one Form, starting from Form 1 through Form 5 in secondary school by sex

Indicator 14d: Proportion of students in secondary schools in 5th Form enrolled in science and technical subjects by sex

Indicator 14e: Proportion of students who complete secondary school at Form 5 with passes in at least two subjects English (or official language of country) and Mathematics by sex

Indicator 14f: Proportion of students who take Mathematics and at least one of the Sciences in examinations (CXC or equivalent) at 5th Form by sex

Indicator 15 – Share of graduates at the tertiary level by field of studies in science and related subjects by sex

Indicator 16 – Proportion of children/young people (a) in grade 2/3 (b) at the end of primary and (c) at the end of lower secondary education achieving at least a minimum proficiency level in (i) reading and (ii) mathematics by sex

Indicator 17 – Participation rate in organised learning (one year before the official primary entry age) by sex

Indicator 18 – Participation rate of youth/adults in formal and non-formal education and training in the previous 12 months, by sex

Indicator 19 – Proportion of youth/adults with information and communication technology (ICT) skills by type of skill by sex, age and location

Indicator 20 – Parity indices (female/male, urban/rural, bottom/top wealth quintile and others such as disability status, indigenous people and conflict affected as data become available) for all education indicators that can be disaggregated

**Health:**

Indicator 21 – Contraceptive prevalence among women who are married or in a union, aged 15-49

Indicator 22 – Maternal Mortality Ratio

Indicator 23 – Antenatal care coverage, at least four visits

Indicator 24 – Proportion of women (aged 15-49) who make their own informed decisions regarding sexual relations, contraceptive use and reproductive health care

Indicator 25 – Proportion of women of reproductive age (15-49 years) who have their need for family planning satisfied with modern methods.

Indicator 26 – Number of new HIV infections per 1,000 uninfected population by age, sex, and key populations

Indicator 27 – Adolescent birth rate (10-14; 15-19) per 1000 women in that age group

**Public Participation:**

Indicator 28 – Women’s share of government ministerial positions

Indicator 29 – Proportion of seats held by women in national parliaments and local governments

Indicator 30 – Women’s share of managerial positions

Indicator 31 – Share of female police officers

**Human Rights:**

Indicator 32 – Proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual psychological violence by a current or former intimate partner, in the previous 12 months, by form of violence and by age

Indicator 33 – Proportion of women and girls aged 15 years and older subjected to sexual violence by persons other than an intimate partner, in the previous 12 months, by age and place of occurrence

**Examples of Gender-Responsive Indicators in Climate Change Initiatives:**

Land, natural resources and biodiversity	<ol style="list-style-type: none"> <li>1. Proportion of total adult population with secure tenure rights to land, (a) with legally recognised documentation, and (b) who perceive their rights to land as secure, by sex and by type of tenure (SDG 1.4.2)</li> <li>2. (a) Proportion of total agricultural population with ownership or secure rights over agricultural land, by sex; and (b) share of women among owners or rights-bearers of agricultural land, by type of tenure (SDG 5.a.1)</li> </ol>
Water and Sanitation	<p>SDG indicator 6.1.1: Proportion of population using safely managed drinking water services;</p> <ul style="list-style-type: none"> <li>• SDG indicator 6.2.1: Proportion of population using (a) safely managed sanitation services and (b) a hand-washing facility with soap and water;”</li> </ul>
Energy	<ul style="list-style-type: none"> <li>• SDG indicator 7.1.1: Proportion of population with access to electricity; and</li> <li>• SDG indicator 7.1.2: Proportion of population with primary reliance on clean fuels and technology</li> </ul>

Examples of Gender-Responsive Indicators in Climate Change Initiatives:	
Disaster Risk Resilience	Indicator 1.5.1: Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population 11.5.1 and 13.1.1) on the “number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population.”
Time Use	SDG indicator 5.4.1: proportion of time spent on unpaid domestic and care work, by sex, age and location
Eliminating Violence against Women	SDG 5.2 to “eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking and sexual and other types of exploitation” (UNSD, 2018b). <sup>viii</sup>

Sustainable Development Goal Indicators Related to Gender and Climate Change<sup>ix</sup>

<b>OUTCOME / IMPACT LEVEL</b>	<b>Well-being and livelihoods:</b> Number and percentage of poor women and men with increased resilience to deal with climate change (e.g., use of climate-resilient crops and farming techniques, improved land management, clean technologies, increased knowledge and strengthened networks on climate change issues, number/percentage of women-headed households provided with resilient home)
	<b>Economic empowerment:</b> Number of female entrepreneurs with adequate access to financing for low-carbon and climate-resilient investment
	<b>Participation and decision-making:</b> Proportion of women in sectoral ministry in senior management positions
	<b>Capacity development:</b> Number and percentage of women and men trained in energy-saving and sustainable agricultural technologies (e.g., adaptations to land management practices in marginal and fragile lands, adaptations related to changed rainfall patterns)
<b>OUTPUT LEVEL</b>	<b>Sectoral planning and policies:</b> Sex-disaggregated data routinely collected and applied to sectoral policy, planning, implementation, monitoring and evaluation
	<b>Business model and technology solutions:</b> Number and percentage of women adopting low-carbon and climate-resilient solutions
	<b>Access to finance:</b> Number / proportion of women with improved access to financial mechanisms (equity investment, affordable loans, etc.) for low-carbon / climate-resilient products and services

Source: Mainstreaming Gender in Green Climate Fund Projects<sup>x</sup>

<b>HUMAN CAPITAL</b>	Number of community-based adaptation activities that strengthen women’s access to resources for sustainable food production, renewable energy, and clean water sources
	Number and percentage of poor women and men with increased resilience to deal with climate changes
	Time saved in collecting and carrying water, fuel, and forest products due to environmentally sustainable and climate change adaptation activities (related to SDG indicator
<b>ECONOMIC EMPOWERMENT</b>	Number and percentage of women and men who access employment or increase their incomes due to climate change adaptation or mitigation activities
<b>VOICE AND RIGHTS</b>	Evidence that climate change policies, strategies and plans require the participation and involvement of poor women and men in developing and managing local adaptation and mitigation plans
<b>GENDER CAPACITY BUILDING</b>	Evidence that policies, strategies, and plans are based on gender analysis of the different impacts of climate change on poor women and men, and include gender equality objectives for each sector of climate change adaptation and mitigation

Source: Gender and Climate Policy Brief: Making Climate Finance Work for Women (2014)<sup>xi</sup>

## Endnotes

- <sup>i</sup> IMF, 2018.
- <sup>ii</sup> McKinsey & Company, 2017.
- <sup>iii</sup> Republic of Rwanda: Ministry of Finance and Economic Planning, 2018.
- <sup>iv</sup> Government of Canada: See Budget 2017's Gender Statement.
- <sup>v</sup> This is a Case Study of a fictional country. However, data and information on the NDBP study are drawn from the 2014 IDB Report "Understanding the Economics of Climate Change Adaptation in Trinidad & Tobago". Other information cited are from a number of institutions including the Asian Development Bank, the Inter-American Development Bank, the Green Climate Fund and the United Nations.
- <sup>vi</sup> Journal of Corporate Finance, 2018.
- <sup>vii</sup> IDB, 2017
- <sup>viii</sup> GBV is particularly critical in humanitarian and post-disaster settings, where women feel more unsafe as they have to venture outside of refugee camps or shelters to collect water and firewood for their families and are exposed to different types of GBV when accessing toilets. The scarcity of food, loss of property and livelihoods, and post-traumatic stress disorder can also cause feelings of powerlessness for men and escalate masculinity crises that can contribute to an increase in pre-existing violent behaviour and domestic violence (UN Women, 2014c).
- <sup>ix</sup> The above SDG indicators do not explicitly request the sex-disaggregation of information on the differentiated access and roles of women and men. However, the comprehensive and intertwined approach of the SDGs has enabled the mainstreaming of environment and gender across most of the SDGs targets and indicators, including in the methodologies. The SDG indicator 5.4.1 measures the "proportion of time spent on unpaid domestic and care work, by sex, age and location e disaggregation of which by type of activity could provide useful information on women's and men's role in energy and water collection (UNSD, 2018b).
- <sup>x</sup> Green Climate Fund, 2017
- <sup>xi</sup> Asian Development Bank, 2014.

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