

Gender-Responsive Budgeting in Afghanistan: A Work in Progress

Nicole Birtsch and Ahmad Sulieman Hedayat

September 2016



14 YEARS
OF HIGH-QUALITY
RESEARCH



Afghanistan Research and Evaluation Unit and
German Federal Ministry of Economic Cooperation and Development
Issues Paper

Gender-Responsive Budgeting in Afghanistan: A Work in Progress

Nicole Birtsch and Ahmad Sulieman Hedayat

September 2016



Funding for this research was provided by the German Federal
Ministry of Economic Cooperation and Development

ISBN	978-9936-628-28-1 (ebook)
Publication Code	1617E
Editor	Victoria Grace
Cover Photos	(Top to bottom): Girls in school classes (©www.ez-afghanistan.de, 2008); Civil peace service, campaign day (©www.ez-afghanistan.de); Gender training for civil service employees in Mazar-i-Sharif (©www.ez-afghanistan.de, Balkh, 2011); Training of future teachers at the Teacher Training Center (©www.ez-afghanistan.de, Badakhshan, 2011)

©2016 Afghanistan Research and Evaluation Unit and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

This publication may be quoted, cited or reproduced only for non-commercial purposes and provided that the authors and source are acknowledged. The opinions expressed in this publication are those of the authors and do not necessarily reflect those of the German Federal Ministry of Economic Cooperation and Development, AREU and GIZ. Some rights are reserved. Where this publication is reproduced, stored or transmitted electronically, a link to AREU's website (www.areu.org.af) and GIZ (www.giz.de) should be provided. Any use of this publication falling outside of these permissions requires prior written permission of the co-publishers, the Afghanistan Research and Evaluation Unit and GIZ. Permission can be sought by emailing areu@areu.org.af or by calling +93 (0) 20 221 24 15.

About the Authors

Nicole Birtsch works at the Asia Division of the German Institute for International and Security Affairs. Her research focuses on Afghanistan, where she worked from 2008 to 2014. She established the Department for Peace and Conflict Studies at Kabul University and worked as an advisor for civil society engagement at the High Peace Council. Nicole Birtsch has a strong experience in working on women's participation in processes of social change, and she has contributed to the development of Afghanistan's National Action Plan of Women, Peace, and Security.

Ahmad Sulieman Hedayat is an advisor to the Minister of Agriculture, Irrigation, and Livestock (MAIL). He has worked on institutional reform and the implementation of Capacity-Building for Results at MAIL to ensure that the required policies, programmes, and personnel are in place to help the ministry function as an institution that delivers agricultural-related services to its stakeholders.

He has an extensive experience working on gender and development issues, as he worked with UN Women to assist the Ministry of Women's Affairs to develop the 10-year National Action Plan for the Women of Afghanistan and to mainstream gender into the National Development Strategy of Afghanistan. He also served as a programme manager with the Tawanmandi programme to support civil society organisations to implement innovative initiatives and projects on important social issues, including gender. He was also an advisor to the Ministry of Education on policy development and monitoring as well as the evaluation of National Teacher Training Programme.

He has a Master of Education in Leadership and Management from the University of Sydney with a focus on organisational development and capacity-building. He graduated cum laude from the American University of Afghanistan with a Bachelor in Management.

About the Afghanistan Research and Evaluation Unit

The Afghanistan Research and Evaluation Unit (AREU) is an independent research institute based in Kabul. AREU's mission is to inform and influence policy and practice by conducting high-quality, policy-relevant research and actively disseminating the results, and by promoting a culture of research and learning. To achieve its mission AREU engages with policy makers, civil society, researchers, and students to promote their use of AREU's research and its library, to strengthen their research capacity, and to create opportunities for analysis, reflection, and debate.

AREU was established in 2002 by the assistance community in Afghanistan and has a Board of Directors comprised of representatives of donor organisations, the United Nations and other multilateral agencies, and non-governmental organisations.

Specific projects in 2016 are being funded by the European Union (EU), the Overseas Development Institute (ODI), PROMOTE under the United States Agency for International Development (Tetra Tech-WLD), Security Governance Group (SGG), United States Institute of Peace (USIP), German Federal Ministry for Economic Cooperation and Development (BMZ), Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, International Maize and Wheat Improvement Centre (CIMMYT), Netherlands Organisations for Scientific Research (NWO), and War Child UK-Afghanistan.



Foreword

AREU's work on Gender studies in a place like Afghanistan, where conflict and under development are intertwined, probably, is one of the best set of field research in the region. This Gender Responsive Budgeting paper responds to the needs of our times with very substantive inputs in gender and development, particularly in good governance. It reinforces the National Unity Government's views in making sure that in every government services and developmental agenda, gender issues must be a cross cutting issue.

I highly commend the paper for the grounding of intellectual discourse on Gender Responsive Budgeting (GRB) which makes use of gender mainstreaming strategy as an approach to financing gender equality commitments. It attempts to analyse the challenges and constraints of implementing GRB and influence discussions and practices at the national and subnational policy level.

The recommendations of this paper bridge the gap on the stark disparity on men's and women's role in putting into the fore the gender sensitivity in the public financial management system of Afghanistan.

The Govern4Afg, which is being launched by German and Afghan partners, is very timely, as it provides a platform for policy dialogue on governance topics in our country. Researchers and policymakers provide evidence-based inputs to foster dialogue aiming to strengthen development cooperation in the governance sector.

Lastly, I hope that through platforms like Govern4Afg, more dialogues occur at the national and subnational levels in providing social protection, reducing gender inequality, and working toward women's empowerment in the policies and programs that support the reform agenda of the Afghan government.

Congratulations, AREU!

Nader Nadery
 Chief Advisor to the President
 Public and Strategic Affairs and Ambassador-at-Large for Freedom of Expression
 September 2016

Foreword

Govern4Afg (Governance Forum Afghanistan) as a dialogue platform supports policy reform and implementation in the governance sector of Afghanistan. Good governance, rule of law, accountability, and transparency are of paramount importance to the development and stability of Afghanistan. The Afghan people need to regain confidence in state institutions, corruption needs to be fought effectively, and reforms need to improve people's daily lives. It is not enough for reforms to be drafted on paper; their implementation must take place in the villages and towns of Afghanistan.

The objective of the Govern4Afg platform is to foster policy dialogue between Afghan and German "drivers of change" in the field of good governance. Researchers and policymakers from both countries provide evidence-based input to foster high-level dialogue and consultation in the governance sector. Thus, policy discussions are undergoing a reality check. Ultimately, the platform serves as a vehicle for the implementation of the BMZ Country Strategy for Afghan-German Development Cooperation 2014-17.

Following the successful launch workshop in early 2015, six topics (Provincial Planning and Budgeting, Gender Responsive Budgeting, Mineral Governance, Subnational Governance, Civil Society, and Civil Service Reform) were selected for in-depth dialogue based on Afghan and German priorities. In the course of 2015, research teams from both countries provided expertise and facilitated discussions between experts and practitioners through several open dialogue panels and other consultation methods, and prepared issues papers with recommendations for policy dialogue.

The German government expresses its wish for these issues papers to foster further discussion in Afghanistan and enhance donor engagement in the sector.

On this issue paper

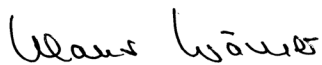
The issue paper on gender responsive budgeting in Afghanistan, presented to the public in September 2016, is the result of a joint Afghan-German research effort facilitated by Govern4Afg. It derives from a long-term discussion and research process comprising field visits with face-to-face interviews, desk research, and an open dialogue event in Kabul. The Govern4Afg research process serves not only for information collection purposes, but also initiates discussions among Afghan and German stakeholders on how to move gender responsive budgeting (GRB) forward. Senior officials of the Administrative Office of the President, the Ministry of Economy, the Civil Service Commission, and the Independent Directorate of Local Governance identified during these exchanges concrete entry points relevant to their respective work.

Despite the fact that many efforts have been made for greater gender equality, the situation of women in Afghanistan is still far behind the objectives of the national gender strategy and international obligations. GRB seeks to improve the situation of women by creating a direct linkage between social and economic policy through the application of gender analysis to the formulation and implementation of government budgets. Besides improving the status of women, GRB contributes to enhancing the effectiveness, efficiency, accountability, and transparency of government budgets. Consequently, Germany committed itself to supporting the Afghan government in its pursuit of gender equality. Through its implementing agency, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), Germany supported a programme of gender mainstreaming (2006-10) in Afghanistan in close cooperation with the Ministry of Women's Affairs. The programme helped to establish gender units in the Ministry of Finance, Ministry of Economy, Ministry of Commerce and Industries, Ministry of Rural Rehabilitation and Development, Ministry of Labour, Social Affairs, Martyrs, and Disabled, and Independent Administrative Reform and Civil Service Commission, and facilitated the introduction of the concept of GRB in Afghanistan. Five years after its completion, Govern4Afg provides an opportunity to explore how GRB has been applied in the national budget cycle.

Accordingly, this issue paper depicts the status quo of GRB in Afghanistan, scrutinises the implementation constraints, and identifies strategic entry points that promise to stimulate national and subnational policy-level discussions and practices. The paper defines six key recommendations for efficient implementation of Gender Responsive Budgeting in Afghanistan:

- It is crucial to foster consistent political will, governmental leadership support, and accountability mechanisms to introduce and apply GRB.
- The GRB implementation process should be aligned with the ongoing and forthcoming planning and budgeting reform processes.
- Authorised staff and technical capacity to implement GRB should be increased, and women's agency in decision-making processes at national, subnational and local levels should be strengthened.
- The statistical analysis and socio-cultural understanding of gender gaps and gender dynamics should be enhanced in order to identify, design, and budget for programmes that respond to different gender needs.
- Participatory planning with the inclusion of civil society and beneficiaries should be promoted.
- Horizontal/vertical and inter-/intra-institutional coordination mechanisms should be strengthened to nurture GRB into the entire planning and budget cycle.

This paper will serve as a basis for further dialogue, not only within the Govern4Afg context, but also between government institutions of Afghanistan and within the donor community and academia. A broad dissemination of the issue paper will foster discussions and policy reforms on and between various levels. Govern4Afg will resume discussions during the course of 2016 along with newly identified topics.



Klaus Krämer
Head of Development Cooperation
Embassy of the Federal Republic of Germany
Kabul
September 2016

Acknowledgements

The authors of this issue paper thank the key informants of this study for sharing their knowledge, experience, and perspectives. This paper benefited from the guidance provided by the gender-responsive budgeting expert Katrin Schneider as well as the valuable comments and advice received from the gender and governance experts at the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH. We give special thanks to Prof. Dr. Michael Daxner and the reliable support of Mr Shariq and the AREU team and appreciate the peer reviewers' comments that enriched this issue paper.

Table of Contents

About the Authors.....	i
About the Afghanistan Research and Evaluation Unit	ii
Forewords	iii
Acknowledgements	vi
Acronyms.....	ix
Executive Summary.....	1
1. Introduction.....	4
1.1 Afghanistan’s commitment to women and gender equality	4
1.2 Securing financing for gender equality	5
1.3 Gender equality and women’s empowerment in the context of fragility	7
2. Gender-Responsive Budgeting: Background.....	10
2.1 How GRB works	12
2.2 GRB in Afghanistan: Steps taken to date	14
2.3 Pilot study: GRB reform	15
2.4 GRB strategic action plan.....	16
2.5 GRB manual and handbook	17
3. Opportunities for GRB Implementation.....	18
3.1 Alignment of GRB with national plans and policies	19
3.2 Mainstreaming gender into national budget procedures.....	20
3.3 Strengthening participatory programme planning and budgeting at the subnational and local levels.....	21
3.4 Engaging civil society and the Parliament.....	23
3.5 Channelling international support to GRB.....	24
4. Constraints and Challenges in the Implementation of GRB in Afghanistan.....	26
4.1 Climate for gender equality	26
4.2 Political will and leadership support	27
4.3 Institutional awareness of GRB and tools for its implementation	28
4.4 Challenges faced within the women’s machinery	29
4.5 Coordination and cooperation	30
4.6 Sex-disaggregated data and statistics	30
5. Recommendations to Enhance GRB Implementation in Afghanistan	32
5.1 Strategizing GRB implementation	33
5.2 Building up and professionalising GRB expertise	33
5.3 Data for planning and evaluation.....	33
5.4 Increasing women’s agency.....	34
5.5 Engaging non-governmental stakeholders.....	34
5.6 Ministry of Finance.....	34
5.7 Ministry of Women’s Affairs.....	35
5.8 International community.....	36
Appendices.....	37
Appendix 1: List of interview partners GRB (Kabul, April and May 2015).....	37
Appendix 2: Tools for GRB.....	40
Appendix 3: Budget Planner	41
Bibliography	42

Tables

Table 1: Afghanistan’s national budget of US\$6.635 billion in 2016.....	6
Table 2: Overview over the national budget cycle	16
Table 3: Framework of favourable conditions for preparing gender-responsive budgets in Afghanistan	18

Boxes

Box 1: Political and social negotiation processes determine the distribution of public goods and services	7
Box 2: How can GRB support Afghanistan’s commitment toward women’s empowerment and gender equality?	12
Box 3: Experiences of GRB implementation in Germany	14
Box 4: Applying GRB to municipality budgets	23

Acronyms

AREU	Afghanistan Research and Evaluation Unit
BC	Budget circular
BMZ	German Federal Ministry for Economic Cooperation and Development
CSO	Central Statistics Organisation
DFID	Department for International Development
EPD	Equality for Peace and Democracy
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH
Govern4Afg	Governance Forum Afghanistan
GRB	Gender-responsive budgeting
GTZ	Deutsche Gesellschaft für Technische Zusammenarbeit
GU	Gender Unit
IARCSC	Independent Administrative Reform and Civil Service Commission
IDLG	Independent Directorate of Local Governance
LM	Line Ministry
MAIL	Ministry of Agriculture, Irrigation, and Livestock
MoEc	Ministry of Economy
MoF	Ministry of Finance
MoWA	Ministry of Women's Affairs
NAP 1325	Afghanistan's National Action Plan on UNSCR 1325 Women, Peace, and Security
NAPWA	National Action Plan for Women of Afghanistan
NGO	Non-governmental organisation
NUG	National Unity Government
PFM	Public financial management
PFMS	Public financial management system
SDG	Sustainable Development Goal
SMAF	Self-Reliance through Mutual Accountability Framework
UN	United Nations
UNDP	United Nations Development Programme
UNDP GEP	UNDP Gender Equality Project
UNIFEM	United Nations Development Fund for Women
USAID	United States Agency for International Development
WEEA	Preparatory Plan "Toward a National Action Plan for Women's Economic Empowerment in Afghanistan"

Executive Summary

Introduction

Gender-responsive budgeting (GRB) aims to integrate a gender perspective into the public financial management system of a country. This is based on the premise that governmental budgets are not gender neutral per se, and in fact, state policies for revenue collection and public expenditures have different impacts on men and women.¹ In Afghanistan, GRB was introduced to the budget procedures by the Ministry of Finance with technical support from the United Nations Development Programme (UNDP) and UN Women. Although several accomplishments have been achieved, including the drafting of a GRB strategic action plan and the development of a GRB manual, it is still very much a work in progress.

Main objectives of the study

The aim of this issue paper is to take stock of the conceptual setting and the current level of GRB implementation in Afghanistan. It provides an overview of GRB as an internationally applied, gender-mainstreaming strategy and as an approach to financing gender equality commitments. It considers the challenges and constraints of implementing GRB and identifies strategic entry points that promise to stimulate and influence discussions and practices at the national and subnational policy levels.

Methodology

This issue paper developed over the course of a six-month research process (April to September 2015) and included three parts: site visits with face-to-face interviews, desk research, and an open dialogue event on GRB. The interviews were conducted over the course of two visits to Kabul in April and June 2015 and included stakeholders from the government, UN agencies, non-governmental organisations, and the international community. While the interviewees remain anonymous in this paper due to confidentiality reasons, they were identified and selected carefully based on their experiences with and relevance to GRB initiatives in Afghanistan.²

The initial site visit to Kabul served as a stock-taking and information-collecting trip in order to uncover the process of GRB implementation in Afghanistan. After this initial visit in April 2015, a concept note was drafted to highlight achievements and challenges. It was presented at the inaugural workshop of the Governance Forum Afghanistan (Govern4Afg) held in Kabul in May 2015, when the participants jointly agreed to pursue the development of an issue paper on GRB. A second visit to Kabul in June 2015 served to gain a deeper understanding of the challenges and opportunities presented by the implementation of GRB. Key informant interviews were conducted with governmental policy advisors and senior staff from various ministries; this exercise was also meant to explore entry points and opportunities for introducing GRB into the current policy and planning processes.

In researching and reporting this paper, GRB was brought back to the attention of key stakeholders, notably the Ministry of Finance and Ministry of Women's Affairs, to ensure coordination and information exchange. In this respect, meetings with senior governmental staff and policymakers served not only for information collection, but also initiated discussions on how to move GRB forward on the implementation and policy levels. Senior officials and policy advisors of the Administrative Office of the President, Ministry of Economy, Civil Service Commission, Central Statistics Office, and Independent Directorate of Local Governance who were not previously familiar with GRB identified concrete entry points relevant to their work in the course of the interviews.

¹ K. Schneider, "Manual for Training on Gender Responsive Budgeting" (Eschborn: Deutsche Gesellschaft für Technische Zusammenarbeit, 2006), 10.

² The list of interviews conducted is found in Appendix 1.

Following these visits, in August 2015, the Afghanistan Research and Evaluation Unit conducted a GRB open dialogue event in which the initial key findings were presented for discussion. The dialogue event was attended by government stakeholders, members of parliament, and members from civil society and the international (donor) community. The discussion focused on three key areas: (1) linking and improving gender-responsive planning and budgeting at local, subnational, and central levels, (2) the availability of sex-disaggregated data, and (3) steps to integrate GRB in the upcoming Public Financial Management Roadmap. The results of the discussion and recommendations from the dialogue event have been incorporated into this issue paper.

Results

The Afghan government plays a central role in providing social protection, reducing gender inequality, and working toward women's empowerment through the elaboration and implementation of policies, intervention strategies, and budgets that exemplify the stated commitment to gender equality. Despite the fact that many efforts have been made toward greater gender equality—a goal that has been on the agenda of both the Afghan government and the international community—the situation for women in Afghanistan is far behind the objectives of the national gender strategy and international obligations. Although gender equality is cited as a cross-cutting issue in national documents, the financial allocation for its implementation by the government is lacking. This makes it difficult to put plans into practice and transform normative commitments into accomplishments. The application of GRB in Afghanistan faces limitations that stem mainly from political, technical, and attitudinal constraints and challenges like inconsistent leadership support, a lack of technical capacity and qualified staff, a lack of sex-disaggregated data, and a disconnection between central budgeting and subnational planning processes.

Conclusions

The key element to exercise GRB is the analysis of gender needs and gaps in programme and budget planning as well as the consultation and meaningful participation of beneficiaries in drafting policies and prioritising, designing, and assessing interventions and public service delivery at central, subnational, and local levels. The allocation of adequate funding amounts would help the Afghan government to deliver on its commitments, enhance budget transparency, and therewith strengthen its accountability and legitimacy in the eyes of its citizens. In short, the implementation of GRB in Afghanistan could guide the Afghan government to undertake the following:

- Transform attitudes and institutional practices to draft policies, plan interventions, and allocate budgets that are responsive to people's needs and priorities;
- Address gender inequality and discrimination in a cultural-sensitive way;
- Improve the socio-economic situation of women and communities through an inclusive and participatory planning processes;
- Mobilise and secure institutionally sustainable and predictable on-budget funding for gender equality and increase financial investment in women and girls;
- Enhance the relationship between the state and its citizens through improved, more efficient public service delivery, accountability, and fiscal transparency.

By applying GRB, the more sustainable development of good governance can be expected. The combination of both the Afghan ownership of the National Unity Government's reform process and the human rights-based foreign policy of donor states like Germany can develop a shared common interest on this issue.

Recommendations

The government could build upon existing resources and processes to enhance GRB implementation. Promising opportunities and entry points for further implementation relate to the alignment of GRB with national plans and budgeting policies at both national and subnational levels, such as with the public financial management reform and the provincial budgeting policy.

GRB implementation needs political will as well as qualified and authorised staff and technical capacity. Women's agency in decision-making processes at national, subnational, and local levels should be strengthened and participatory planning with the inclusion of civil society and beneficiaries should be promoted. The national budget process should become more transparent and open to suggestions from civil society. Emphasis should be placed on enhancing sex-disaggregated statistical analysis and documentation in the public financial management system.

1. Introduction

Gender-responsive budgeting (GRB) matters, because budgets are the main policy instrument used by governments to set and implement public service and development priorities over the short and medium term. In its reform agenda, the Afghan National Unity Government (NUG) pronounced its goal “to make the budget the primary instrument for implementing policy.”³ GRB comes into play here, as it provides tools (Appendix 2) for analysing the impact of fiscal policies and national budgets on different groups of women and men and thus helps to assess and change governmental planning and budgeting processes with the aim of ensuring that the national budget includes and distributes the necessary financial resources to implement its policy commitments toward gender equality.

By linking planning and budgeting, GRB is simultaneously a technical exercise and a political process: it connects the technical means of gender-responsive planning and impact analysis with political negotiations and decision-making processes about the prioritisation and distribution of public finances and development aid. The objective of GRB is in itself political, as it challenges power dynamics and entrenched formal or informal rules and norms. In many countries, this political component of GRB is the critical bottleneck in pursuing its implementation. Mainstreaming gender into policies and procedures is not uncommonly deemed to be an annoying exercise whose implementation contributes to fulfilling donors’ obligations. The gender focus in Afghanistan is often criticised as a Western concept that does not reflect the Islamic and traditional norms and values of Afghan society. As a consequence, the programmes that address the very practical needs of women are often accepted, whereas those that strive to enhance strategic gender interests with a focus on addressing discrimination or changing existing roles frequently face obstructions, delays, or rejection. In practice, gender equality focuses on policymaking and implementation and, for the most part, on women’s empowerment. Yet it should not be overlooked that GRB aims to enable both women and men, girls and boys, to equally access publicly funded goods and services.

1.1 Afghanistan’s commitment to women and gender equality

Afghanistan has committed itself to promoting women rights as enshrined in the Constitution and in international treaties and conventions, including the Convention on the Elimination of All Forms of Discrimination Against Women that was signed by Afghanistan in 1980 and acceded in 2003, the Millennium and subsequent Sustainable Development Goals (SDGs), and United Nations (UN) Resolution 1325 on Women, Peace, and Security. The National Action Plan for the Women of Afghanistan (NAPWA) 2007-17 is the reference document for the Afghan government for implementing its commitments on gender equality and women’s empowerment. Specified goals include the elimination of discrimination against women and the development of women’s human capital and female leadership. Its implementation focuses on sectors that are critical in accelerating the improvement of women’s situation: security, legal protection and human rights, leadership and political participation, economy, work and poverty, health and education.⁴ In order for the government to realise its commitments, gender also became a cross-cutting theme in many strategic and policy documents such as the Afghanistan National Development Strategy, the National Priority Programmes, and the Tokyo Mutual Accountability Framework.

Although the situation of women in Afghanistan has improved since 2001 in sectors like education, health, and political participation, the results and progress are still behind the objectives of the national gender strategy and international obligations. Women remain highly vulnerable in terms of security, domestic violence, social marginalisation, and limited access to assets and justice.⁵

³ Government of Afghanistan, “Self-Reliance through Mutual Accountability Framework” (Kabul: Government of Afghanistan, 2015).

⁴ NAPWA details the processes for gender mainstreaming and outlines its implementation through “a cycle of five iterative stages that will run parallel and intersect with existing government processes, namely 1. Planning; 2. Programming and budgeting; 3. Implementation; 4. Monitoring, coordination and reporting; and 5. Assessment, evaluation and updating”: “National Action Plan for the Women of Afghanistan (NAPWA), 2008-2018” (Kabul: Ministry of Women’s Affairs, 2008), 108.

⁵ See, for example, World Bank, “Women’s Role in Afghanistan’s Future: Taking Stock of Achievements and Continued Challenges” (Washington, DC: World Bank, 2014).

The NUG tries to address these factors in its reform plans that are set out in the document “Realizing Self-Reliance: Commitments to Reforms and Renewed Partnership,” presented at the London Conference in December 2014.⁶ Core objectives of this reform agenda are building better governance, ensuring citizen’s development rights, reforming development planning and management, and restoring fiscal sustainability. At the senior officials’ meeting in September 2015, the “Self-Reliance through Mutual Accountability Framework” (SMAF) was presented. It consolidated the NUG’s reform agenda and the Tokyo Mutual Accountability Framework into a single document that will guide the government and the international community, at least to the end of the term of the present government. SMAF outlines the goals and indicators for six key reform areas.⁷

With regard to gender equality, the NUG reinforces Afghanistan’s national and international commitments to ending discrimination and violence against women and ensuring women’s access to and fair treatment before the law. The government has announced measures to tackle the current economic and social marginalisation of women. Concrete plans are to provide women and girls with increased economic and educational opportunities coupled with initiatives to create a more safe and women-friendly institutional environment by, for example, fighting harassment in the workplace.⁸ The reform agenda of SMAF formulates five women-targeted indicators:

- Increasing women’s participation in government, including the justice and security sectors;
- Implementing Afghanistan’s National Action Plan on UNSCR 1325 Women, Peace, and Security (NAP 1325);⁹
- Implementing anti-harassment regulation;
- Implementing the recommendations of the reports on the Elimination of Violence Against Women Law;
- Drafting and implementing a national action plan for the economic empowerment of women.

1.2 Securing financing for gender equality

Having gender equality set as a value and goal in the Constitution does not automatically guarantee its translation into the social fabric and concrete day-to-day reality of Afghanistan. Any commitment to gender equality needs proper funding for its implementation in terms of both the quantity and quality of spending. UN Women noted that limited investment in programmes that address the structural causes and consequences of gender inequality in areas including violence against women, health, education, unpaid care work, and peace and security is deemed as one significant reason for the far limited worldwide progress of achieving gender equality.¹⁰

⁶ “Realizing Self-Reliance: Commitments to Reforms and Renewed Partnership” (presentation, London Conference on Afghanistan, 4 December 2014).

⁷ The key reform areas of the SMAF are as follows: improving security and political stability; anti-corruption, governance, rule of law, and human rights; restoring fiscal sustainability and the integrity of public finance and commercial banking; reforming development planning and management and ensuring citizen’s development rights; private sector development and inclusive growth and development; development partnerships and aid effectiveness.

⁸ “Realizing Self-Reliance,” 18-19.

⁹ Government of Afghanistan, “Afghanistan’s National Action Plan on UNSCR 1325-Women, Peace and Security, 2015-2022” (Kabul: Ministry of Foreign Affairs, 2015).

¹⁰ UN Women, “Financing for Gender Equality,” <http://gender-financing.unwomen.org/en/about-us> (accessed 14 August 2015).

Afghanistan's national budget depends on international financial assistance. Domestic revenues only finance around one-third of the total operating and development expenditures. Political uncertainty and slow reform progress have affected business confidence and investment. Domestic revenues declined from a peak of 11.6% of gross domestic product in 2011 to 8.7% in 2014, whereas higher security expenditures and social benefit spending increased and added to a fiscal deficit amounting to US\$351 million in 2014.¹¹ Nevertheless, 2015 saw a "revenue turnaround,"¹² with government revenue increasing by nearly 22%. This was achieved by stronger tax collection efforts, including the better control of corruption and introduction of new and increased taxes.

For the fiscal year 2016, expenditures are estimated at US\$6.635 billion (see Table 1 below for a summary).¹³ This includes the operating budget (62%) and development budget (38%). Overall, 31% of the national budget will be financed by domestic revenues, 69% by donor grants, and 1% by loans. A large portion of the national budget relates to security (40%, US\$2.644 billion). This amount of US\$2.644 billion corresponds to the portion that is covered by government revenues and donors' on-budget assistance. The total required to fund the current Afghan National Defence and Security Forces amounted to US\$5.4 billion in 2015.

Table 1: Afghanistan's national budget of US\$6.635 billion in 2016

Sectors	%
Security	40
Governance	4
Infrastructure	20
Education	13
Health	5
Agriculture and rural development	7
Social protection	5
Economic governance	3
Contingency codes	3
Source: Government of Afghanistan, "National Budget Document: Fiscal Year 1395" (Kabul: Ministry of Finance, 2016).	

The budget of the Ministry of Women's Affairs (MoWA) is part of the social protection sector and claims 1% of the sector budget. The National Budget Document mentions gender budgeting just once as part of the budget reforms of recent years, but it does not explore the accomplishments, status, or plans for future endeavours.

The majority of programmes that address gender inequality and women's empowerment in Afghanistan are funded off-budget. The United States Agency for International Development (USAID), for example, will invest US\$218 million over the next five years in women's empowerment.¹⁴ An objective of the NUG is to ensure the flow of international aid and direct donors' financial support to on-budget expenditure in discretionary terms. A critical precondition to achieve this objective is increased budget transparency in terms of the government's accountability of how it plans, allocates, and executes funds. Directing donors' financial aid that is meant to target gender equality on-budget requires ensuring the quality and trustworthiness of governmental

11 World Bank, "Afghanistan: Emerging from Transition" (4-5 September 2015, Senior Officials Meeting, World Bank Group).

12 W. Byrd and K. Payenda, "Afghanistan's Revenue Turnaround in 2015" (Washington, DC: United States Institute of Peace, 2016).

13 Government of Afghanistan, "National Budget Document: Fiscal Year 1395" (Kabul: Ministry of Finance, 2016).

14 For more information, see Promote Afghan Women, "Opportunities: About Promote," <https://promoteafghanwomen.org/en/about-us/about-promote> (accessed 1 November 2015).

gender-related programme planning and implementation and the government's ability to spend the funds for the allocated projects. Routing donor funding on-budget provides the NUG with a broader scope and flexibility for prioritising, designing, and implementing programmes. Indeed, meaningfully applied programmes and service delivery that respond to male and female citizen's needs and interests and that could be attributed to the government have the potential to increase its output legitimacy.

Box 1: Political and social negotiation processes determine the distribution of public goods and services

The need and relevance for institutionalising GRB became very clear in the focus group discussions with gender advisors who work on local governance and municipality programmes. They described that they were not able to increase the budget for women's programmes like establishing women's gardens and conducting literacy or vocational training, because there was neither a specific budget line for women's programmes nor did they have access to or influence on the allocation of the regular budget lines. As interviewees reported from their experiences, the heads of department who are responsible for planning and budgeting often refuse to allocate budgets for programmes that specifically target women, arguing that there is not any budget designated for women. Without guidelines and regulations, one can expect that regular budget lines will not be utilised for programmes that target women. Instead, programmes aiming to promote women's rights and empowerment predominantly rely on off-budget funding from international donors. This means, in practice, that donors determine the objectives, in turn feeding the argument that gender is a Western concept.

1.3 Gender equality and women's empowerment in the context of fragility

As a fragile, conflict-affected country, Afghanistan faces a range of challenges ranging from the fight against insurgency, deteriorating security, and corruption to the need to secure development aid, improve service delivery, promote economic growth, and create job opportunities. All of these issues impact on the lives of people, women and men alike. However, in conflict contexts, women are even more likely to face vulnerabilities and discrimination, including human rights violations and limited access to justice, social services, and protection, which hinder them from developing coping mechanisms and assuming agency.

Marked by the security transition process along with the protracted elections and formation of the NUG, the period of 2014-15 saw an increase in the level of conflict, which resulted in 11,002 civilian casualties (3,545 civilian deaths and 7,457 injured) and approximately 335,400 civilians displaced by the armed conflict as documented by United Nations Assistance Mission in Afghanistan in 2015.¹⁵ The conflict resulted in increased harm to women and children; one in four casualties was a child, while female casualties increased by 37% as compared to an overall 4% increase in casualties. Afghanistan is ranked as one of the most dangerous countries for women.¹⁶

The current situation in Afghanistan is characterised by slow political and economic reform. The unemployment rate lies at 40%. About 36% of the population lives below the poverty line, a statistic that has not changed since 2008 despite the high level of development aid. The United Nations Office for the Coordination of Humanitarian Affairs estimates that 70% of the Afghan population lives with less than US\$2 a day.¹⁷ Poverty is mostly concentrated in rural areas, and women are more heavily impacted by it than men. Preliminary surveys indicate a further increase in poverty due to the deterioration of the security situation and labour market opportunities. These statistics suggest that in addition to the physical insecurity caused by the ongoing violent conflicts in the country, economic insecurity increasingly afflicts the population, especially vulnerable groups like internally displaced persons or returnees, women, and children.

¹⁵ United Nations Assistance Mission in Afghanistan, "Afghanistan Annual Report 2015: Protection of Civilians in Armed Conflict" (Kabul: United Nations Assistance Mission in Afghanistan, 2016).

¹⁶ "10 of the Most Dangerous Countries to be a Woman," *The New Economy*, 17 June 2014, <http://www.theneweconomy.com/insight/10-of-the-most-dangerous-countries-to-be-a-woman> (accessed 21 August 2015).

¹⁷ United Nations Office for the Coordination of Humanitarian Affairs, "2016 Humanitarian Needs Overview: Afghanistan" (New York: United Nations Office for the Coordination of Humanitarian Affairs, 2015), 7.

Addressing the issues of security and poverty is vital to the attainment of welfare and equality, and this is even more the case for the sustainability of improvements. Sectoral improvements are vulnerable as long as fighting, threats, intimidation, and discrimination prevail. During 2016, a further increase in violent conflict in terms of geographical scope and intensity is expected. In its report, the UN Office for the Coordination of Humanitarian Affairs calls attention to the humanitarian impact of conflict-related violence as displacement, malnutrition, and disruptions to the already inadequate access to basic healthcare.¹⁸

The UN report, “Education and Health at Risk,”¹⁹ describes how conflict-related violence, intimidation, and abuse of facilities impede children’s access to education and healthcare. In 2015, the UN Assistance Mission in Afghanistan and UN International Children’s Emergency Fund recorded 132 conflict-related incidents against schools and related personnel, an increase of 86% compared to 2014 (71 incidents). More than 369 schools have been partially or completely closed, affecting at least 139,048 students (73,991 girls and 65,057 boys) and 600 teachers. In addition to barriers from general insecurity, armed opposition groups have restricted or banned education for women and girls. Similarly affected is people’s access to healthcare, with 64 cases of threats and intimidations against hospitals and health personnel documented in 2015 (compared to 23 in 2014). This includes forced closures, looting or military use of clinics, intimidation of health workers, and suspension of vaccination campaigns. The air strike on the Doctors without Borders hospital in Kunduz by international forces that killed at least 42 people was an alarming incident. The Taliban’s takeover of Kunduz in September 2015 has further revealed the vulnerability of professional and social groups like non-governmental organisation (NGO) staff, journalists, women, and human rights activists who have been harassed and chased away by the Taliban, local militia, or even their fellow citizens. This complementary risk increases with the inability of the governmental security forces to protect these vulnerable groups.

Examining the condition of women in Afghan society still reveals a high level of discrimination and deprivation of access to basic services and economic and political participation. The Social Institutions & Gender Index 2014,²⁰ which measures worldwide discrimination against women in social institutions, confirms the common assessment that Afghan women still face a high level of discriminatory attitudes, social practices, and laws. The index defines discriminatory social institutions as “formal and informal laws, social norms and practices that restrict or exclude women and consequently curtail their access to rights, justice, resources and empowerment opportunities.”²¹ The index ranks Afghanistan as “high” (quite negative) based on the quantification of discriminatory social institutions such as violence against women, preference for sons, early marriage, access to public spaces, unequal inheritance, and land and property rights.

The study, “Afghanistan Gender Equality Report Cards,”²² conducted by Equality for Peace and Democracy (EPD), examined how the Afghan government has thus far performed in terms of promoting gender equality in key areas: peace process, security, health, education, violence against women, access to justice, political participation, access to resources and services, economic opportunity, support to vulnerable groups, and awareness-raising. The study provides an overview of the indicators for gender inequality and introduces a tool to measure and compare to what degree the government has delivered on its commitments on gender equality and women’s empowerment. Based on a survey completed by 154 members of EPD’s Provincial Women’s Network in five provinces of Afghanistan, the research assessed the progress and shortcomings in the identified key areas. Overall, it scored the government’s performance in promoting gender equality as C+ based on the American grading scale of A-F, with A+ as the highest ranking. C+ indicates that some progress has been achieved, as acknowledged by women, but it still leaves much potential to be exploited. Interestingly, the lowest grade (D-) in this assessment was given

18 “2016 Humanitarian Needs Overview,” 5.

19 “Education and Healthcare at Risk: Key Trends and Incidents Affecting Children’s Access to Healthcare and Education in Afghanistan” (Kabul: United Nations Assistance Mission in Afghanistan and United Nations Children’s Fund, 2016).

20 OECD Development Centre, “Social Institutions & Gender Index: 2014 Synthesis Report” (Paris: OECD Development Centre, 2014).

21 OECD Development Centre, “Social Institutions & Gender Index,” 6.

22 Equality for Peace and Democracy, “Afghanistan Gender Equality Report Card: Evaluating the Government of Afghanistan’s Commitments to Women and Gender Equality” (Kabul: Equality for Peace and Democracy, 2014).

for the government's ability to facilitate women's access to resources. Unfortunately, this result was not further explored in the report, but it draws attention to the argumentation later outlined in this issue paper, namely that women and their specific needs to access and benefit from basic services and development programmes are not sufficiently included in decision-making processes and programme designs. The government was rated with grade C in terms of women's access to services and resources; this includes access to clean water, information and communication technology, electricity, and public transportation as well as women's involvement in decision-making regarding community resources and development. International reports about the situation of Afghan women often forget to look into the government's commitments toward the social protection of vulnerable groups like poor female-headed households, nomadic women, widows, and women with disabilities. Grade C- in EPD's report indicates that the Afghan government does not seriously consider welfare governance, and hence it insufficiently addresses the needs of highly vulnerable groups for social protection.

Regarding the education of girls in Afghanistan, practical as well as socio-cultural barriers deprive girls from school education. The UN International Children's Emergency Fund country programme action plan 2015-19²³ notes the following:

Despite an increase in girls' education, significant disparities remain, with girls lagging behind boys. For every 100 urban boys only 78 urban girls attend school; in rural areas it is 50 girls compared to 100 boys. General access to education in rural areas remains a challenge as does the quality of learning outcomes and late enrolment. Around 75% of the 3.5 million out-of-school children are girls. Working children, children living with disabilities and children affected by conflict are often denied their right to education. Child labour is high, with one in four Afghan children involved in exploitative labour."

Closing this education gap requires tackling both the practical as well as cultural barriers to education that exist for Afghan girls. School enrolment rates of children in Afghanistan depend heavily on the accessibility of schools. Long distances or unsafe/insecure routes to the school hinder children, especially girls, from attending classes. Establishing community classes in villages has been seen to increase the enrolment rate of school children, especially for girls.²⁴ However, the enrolment rate of girls is also affected by the perception and attitude of the family and community members toward girls' education. Community elders and mullahs have a critical voice in either creating an atmosphere conducive to girls' education or one that is a hindrance. From the perspective of GRB, activities for enabling girls' enrolment such as school transportation, building a school in the centre of a town or village, and the training and appointment of female teachers need to be planned and budgeted for.

²³ United Nations International Children's Emergency Fund, "Country Programme Action Plan 2015-2019" (United Nations International Children's Emergency Fund, 2014) 3.

²⁴ Department for International Development, "Tackling Barriers to Education for Afghan Girls," <https://dfid.blog.gov.uk/2014/07/16/tackling-barriers-to-education-for-afghan-girls> (accessed 15 October 2015).

2. Gender-Responsive Budgeting: Background

Gender mainstreaming has become the internationally accepted strategy for the achievement of gender equality and the promotion of women's rights since 1995, when the Fourth World Conference of Women was held in Beijing. The 1997 report of the UN Economic and Social Council defines the concept of gender mainstreaming as follows:

Mainstreaming a gender perspective is the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that women and men benefit equally and inequality is not perpetuated. The ultimate goal is to achieve gender equality.²⁵

On the surface, gender mainstreaming is a foremost technical approach of integrating gender equality components into governmental and private organisations, policies, services, and sector development programmes. In the longer run, it aims to transform the socially, culturally, and historically entrenched discriminatory values, laws, and practices of a society into an environment that enables gender equality. It is a long-term process of intertwined interventions and dynamics that involves and impacts both men and women and that is often confronted with resistance.

In the Conference of Women's final document entitled "Beijing Platform for Action," governments committed themselves to integrating a gender perspective not only into policy and strategy, but also into their public financial management system (PFMS), a process that has become known as GRB. An accepted definition of GRB is given by the Council of Europe:

Gender budgeting²⁶ is an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality.²⁷

The commitment to making national budgetary processes gender-responsive has been reiterated in several international agreements such as the Monterrey Consensus (2002) and the Doha Declaration on Financing for Development (2008). The Third International Conference on Financing for Development in Addis Ababa (2015) recently reaffirmed the commitment of governments to address gender-responsive public management and reiterated "the need for gender mainstreaming, including targeted actions and investments in the formulation and implementation of all financial, economic, environmental and social policies."²⁸ Paragraph 30 specifically notes the commitment to "increase transparency and equal participation in the budgeting process, and promote GRB and tracking."²⁹

The great normative attention that gender equality and women's empowerment have received in the last decade with the focus on achieving the Millennium Development Goals was not adequately reflected through sufficient funding. Whereas international aid support focused on the social sectors of health and education with progress being made, the general underinvestment and gap between political and financial commitment can be noted regarding gender equality in the economic sector as well as in the area of peace and security and ending violence against women and girls.³⁰ Throughout the process of defining the post-2015 development agenda, many governments successfully championed for the standalone SDG on achieving gender equality and empowering women and girls (SDG 5), but again, its implementation will depend on sufficient and well-targeted financial means like domestic revenues and international official aid.

25 United Nations, "Report of the UN Economic and Social Council for 1997" (A/52/3, 18 September 1997).

26 In the international literature, the terms gender budgeting, gender-sensitive budgeting, and gender-responsive budgeting are used interchangeably.

27 Council of Europe, "Information Document on Gender Budgeting" (DG II (2004) 5, Strasbourg), 6.

28 United Nations, "Addis Ababa Action Agenda of the Third International Conference on Financing for Development" (New York: United Nations, 2015), Paragraph 6, 3.

29 United Nations, "Addis Ababa Action Agenda," Paragraph 30, 15.

30 Organisation for Economic Co-Operation and Development (OECD), "From Commitment to Action: Financing Gender Equality and Women's Rights in the Implementation of the Sustainable Development Goals" (OECD DAC Network on Gender Equality, 2015).

Since 2001, UN Women's programme, "Financing for Gender Equality," has been leading efforts to increase financing for gender equality by supporting governments and donors to integrate gender into national budget cycles and to ensure that policies, plans, and budgets are gender-responsive. A sign for the increased recognition of the importance of securing adequate financing for gender equality is the high-level Community of Practice for Finance Ministers from all over the world. It was established in 2014 upon the suggestion of the Minister of Finance of Nigeria under the auspices of World Bank and International Monetary Fund.³¹ Key objectives are to promote financing for gender results, make national budgets more effective in supporting women's and girls' opportunities, promote learning and cross-fertilisation by sharing innovative finance ministry-led approaches, and support political momentum for gender equality goals in the post-2015 agenda and associated financial commitments. The Community of Practice is convened at the ministerial level every six months, in line with other global events that require the presence of finance ministers, including the Annual and Spring Meetings of the World Bank and International Monetary Fund.

From 2011 to 2015, UN Women has implemented a global programme for "Increasing Accountability in Financing for Gender Equality" in 16 countries. The overall goal of this programme was to increase the volume and effective use of aid and domestic resources for financing national gender equality commitments and to strengthen government and donor accountability on financing decisions and practices. The programme used a comprehensive multi-level approach by working with governments, experts, donors, and civil society. Core lessons learned³² from the programme highlight the need for national ownership, political support, and legal frameworks in order to ensure that women's priorities and gender equality outcomes are adequately addressed, costed, and financed. Likewise, aligning and integrating gender equality priorities with national development plans and long-term investment in building technical expertise on gender-responsive planning and budgeting is needed in order to make frameworks and action plans more gender-responsive and work toward a more holistic consideration of women's and girls' needs and priorities. Another important factor is the investment in gender statistics, since missing disaggregated data on sexual distinctions are often the bottleneck that hampers gender analysis and makes it difficult to track and measure progress on gender equality. Finally, civil society is a key stakeholder to inform policymaking and budgeting and hold government and donors accountable for their investment in gender equality.

31 The current members of the Community of Practice include finance ministers from all over the world, including Bangladesh, Jamaica, Mauritania, Morocco, Nigeria, Romania, Rwanda, Sierra Leone, Sweden and Timor-Leste. World Bank, "Gender Community of Practice for Finance Ministers," <http://www.worldbank.org/en/topic/gender/gender-equality-community-of-practice-for-finance-ministers> (accessed 4 April 2016).

32 "Increasing Accountability in Financing for Gender Equality" (Programme Brief, UN Women, 2015).

Box 2: How can GRB support Afghanistan's commitment toward women's empowerment and gender equality?

Applying GRB is a technical and political process that contributes to increasing gender equality in diverse areas, including governance, public financial management (PFM), citizens' representation, and aid effectiveness. GRB should not be seen as a separate add-on project, but rather as a means that contributes to all distinct stages of the policymaking processes, development planning, budget preparation, programme implementation, and evaluation. Integrating GRB tools into Afghanistan's national budgetary cycle can concretely contribute to the following:

- Shape national and sector policies by providing policymakers with analyses and input on differing priorities and constraints for men and women in accessing and benefiting from development programmes and public services;
- Apply gender analysis to the budgeting process at national, subnational, and local levels and professionalising programme-based budgeting;
- Identify, prioritise, and implement meaningful programmes that strengthen gender equality and increase the effectiveness of national budget and development aid;
- Apply and improve subnational governance in the areas of fiscal and development planning;
- Strengthen participative and inclusive planning and budgetary processes at the local level;
- Create greater transparency and improve government accountability to citizens by detailing how money allocated for women's empowerment and gender equality was and will be spent;
- Enhance service delivery and development investment in a way that men and women enjoy equal access to public resources, services, and development aid;
- Ensure that financial austerity and declining service delivery do not disproportionately impact women, especially poor and socially marginalised women;
- Implement national commitments to gender equality programmes by securing sustainable and predictable on-budget financial allocations.

2.1 How GRB works

GRB integrates a gender lens into the national budget cycle and aims to analyse and address the gender-differentiated impact of revenue-raising policies and the distribution of domestic resources and official development assistance. The planning and budgetary cycle is central to the promotion of gender equality and women's empowerment, as it shapes and reflects political priorities by aligning public revenue and expenditure with national development objectives.

In this sense, GRB is not intended to be understood as only separate budget lines for women's issues or as the allocation of *equal* amounts of money to women and men in each sector; instead, it aims to mainstream gender throughout the entire cycle of national budget planning, implementation, and assessment. A core question is how the available, and usually limited, resources will be allocated and can be used in an effective, efficient, economic, and equitable way to achieve government objectives with regard to gender equality. Exercising GRB brings with it a set of added values that not only strengthen a government's commitment toward gender equality but are also a step toward increased transparency and accountability of public expenditures. It works toward increased aid effectiveness, inclusive sustainable development, and economic growth.

Since national budgets reflect how governments mobilise and distribute public resources to meet people's needs, exercising GRB helps to analyse and highlight gaps that may exist between the policy statements and the resources committed to their implementation. Often, the needs and development priorities of women and girls as well as their opportunities and constraints to access and benefit from development programmes and public services differ from those of men and boys as a result of ruling social norms, role expectations, and different responsibilities of women and men in any society. As just one example, the location and staffing of health facilities has a gender-differentiated impact. It could be more complicated for women than men to access health facilities because of long distances and the non-availability of appropriate transportation means for women, or because of cultural barriers that hinder women from being treated by male doctors. Regarding this case from a GRB perspective, the training and employment of female

health staff should be prioritised and budgeted for in order to respond to gender gaps and meet the goal of accessible health service for women. However, it should be considered that female health workers can be at risk when working outside the house, as they transgress traditional norms. They could become a twofold target when being threatened by armed opposition groups or harassed by their own community or family.

GRB can be initiated and exercised by stakeholders both inside and outside the government. In general, the Ministry of Finance (MoF) in coordination with national women's machinery leads the GRB processes. The MoF is the leading institution that manages and oversees the budget cycle, as it issues and approves the guidelines for the spending of the national budget. Integrating the gender component into standard budget guidelines like budget circulars (BCs) and reporting forms is crucial for institutionalising and professionalising GRB. National women's machinery complements this essential role in order to ensure that gender becomes an issue that cuts across the various aspects of national policy and planning processes and to monitor government on the effective implementation of gender-related priorities. Even if individuals are often the important driving force, GRB initiatives should focus on the organisational level and the institutionalisation of processes to ensure sustainability. Outside the government, civil society organisations, academia and research institutes, media, and parliamentarians are also critical stakeholders to engage in GRB.

GRB initiatives can focus on the entire budget or new public finance legislation, cover the expenditures of selected sector programmes, or work toward restructuring revenues like taxes or user fees. Some GRB initiatives focus on macro-economic and PFM reform processes, while others are implemented bottom-up, for example, by starting with gender analysis and participatory planning tools at the local level. GRB initiatives often focus on participatory and inclusive budgeting processes that include women's voices and consider gender-aware programme planning.

More than 80 GRB initiatives have been established worldwide. In the region, Pakistan and India started to work on GRB more than 10 years ago. In both countries, the MoF was the driving actor. While the implementation of GRB according to the specific political and social context of a country differs in its objectives, scope, players, and activities, GRB initiatives mostly work around the interlinked and mutually supportive goals³³ of creating *awareness, accountability, and change*. These goals include the following:

- Providing gender (gap) analysis and raising awareness among stakeholders of the gender impacts embedded in budgets and policies;
- Securing the accountability of government agencies for translating their gender-responsive policy into budgetary commitments;
- Transforming and adjusting the government's budgets and policies to promote gender equality.

Worldwide GRB initiatives have so far contributed to the increased application of gender-awareness in macro- and microeconomic planning and budgeting processes as well as the quantitative and qualitative improvement of programmes aimed at the empowerment of women and girls and the reduction in gender inequality.³⁴ Positive outcomes include an increase in the following:

33 These three phases were originally outlined in R. Sharp, "Budgeting for Equity: Gender Budget Initiatives within a Framework of Performance oriented Budgeting" (New York: UNIFEM, 2003), 18.

34 While a range of manuals and practical guides for GRB implementation have been developed, the assessment and interpretation of GRB impacts still face constraints due to its complex nature and a limited evidence base. Even though no significant changes to the budget allocation were achieved, the GRB discourse and tools enhanced processes on gender equality. For a discussion, see E. Combaz, "Impact of Gender-Responsive Budgeting" (GSDRC Helpdesk Research Report No. 977, Governance and Social Development Resource Centre, 2013).

- Awareness and understanding of social norms, gender roles, and dynamics;
- Data availability related to gender (in)equality;
- Integration of a gender perspective into national budgetary planning and programming, improved gender mainstreaming capacity within government institutions, and increased numbers of women involved in budget decision-making;
- Participatory and inclusive planning processes at the local level;
- Allocation of resources for women and girls;
- Public service provision through informed and evidence-based policy and programme design;
- Accountability of governments and increased transparency of public service provisions and development investment.

Box 3: Experiences of GRB implementation in Germany

The global experiences of GRB implementation resemble each other in terms of challenges and results irrespective of the different financial and structural contexts. The Federal State of Berlin, for example, started to exercise GRB in 2003 with the primary lead of the Senate's Department of Finances. It applies a benefit incidence analysis of the use of public services with a focus on the district government level. In 2013, the Senate of Berlin sponsored a competition that awarded prizes to concrete GRB projects at the community level. The projects addressed, for example, the different needs of girls and boys in preventive healthcare. Lessons learned from the Berlin Senate outline key components for GRB implementation: political will, a clear organisational structure under the lead of the Department of Finances, obligatory integration of GRB tools into the annual budgetary process, patience and an interest in learning, and very practical examples with tangible results.

2.2 GRB in Afghanistan: Steps taken to date

The concept of GRB was introduced into the PFM budget procedures by MoF and has been gradually implemented with the support of the UN Development Fund for Women (UNIFEM)/UN Women and the UN Development Programme (UNDP). Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH³⁵ has supported the process of implementing GRB from the very beginning. A first milestone was the statement made by the then Minister of Finance on the occasion of a gender budgeting conference held in Kabul in 2008 who affirmed that the implementation of gender budgeting would be a guarantee of greater gender equality. A gender budgeting unit at MoF was established with the mandate to review and advise the budgets of line ministries (LMs) from a gender perspective. This development was timed in accordance with the launch of NAPWA and its recommendations for establishing Gender Units (GUs) in all ministries. In cooperation with donors, the gender budget unit developed a planning tool for gender budgeting and conducted workshops in order to introduce the tool to LMs. In 2009, a panel discussion was held on GRB with the participation of six key ministers and the Chair of the Lower House. They decided to prepare gender disaggregated budgets and allocate extra funding of US\$5 million per year for women's empowerment and gender-specific projects in all ministries. However, MoF officials said that the fund was never properly utilised and that it was reduced in subsequent years until its abolition in 2014 due to austerity measures. NGOs reported that the opaque application procedures made it nearly impossible to apply for the fund.

³⁵ The 2007 report of GTZ's gender-mainstreaming programme noted that the MoF was aware of GRB concepts and processes and planned to assist LMs with their budget formulation. Interviewees who were aware of GRB associate its launch with the conferences conducted by GTZ. Until 2011, GIZ was known under the name of Gesellschaft für Technische Zusammenarbeit (GTZ).

2.3 Pilot study: GRB reform

With the support of the UNDP Gender Equality Project (UNDP GEP), MoF initiated a GRB reform and pilot programme with LMs taking into account the relevance of their work in contributing to gender equality. Complementary to this, UN Women within its Coordination and Advocacy Pillar provides support to the MoWA to strengthen its role in formulating and monitoring national policy and planning processes.

MoF has so far piloted six ministries for GRB: the Ministry of Education; Ministry of Agriculture, Irrigation and Livestock (MAIL); Ministry of Rural Rehabilitation and Development; Ministry of Labour, Social Affairs, Martyrs, and Disabled; Ministry of Public Health; and Ministry of Higher Education. The pilot ministries were selected based on the sector importance for improving women's living conditions and the ability of the ministries to implement meaningful programmes. The selection of programmes addresses the very practical needs of women that respond to their immediate perceived necessities as opposed to enhancing strategic gender interests that focus on changing existing roles and power dynamics and addressing discrimination in a society. It is planned to extend the number of pilot ministries in the future.

MoF issued an addendum to BC1 and BC2, which introduced GRB. The BC is a tool used as instructions to all public institutions for preparing their budget for the upcoming fiscal year (see Table 2 below for a description of the budget cycle). The addendum on GRB, however, requires the ministries to provide information about the number of female and male beneficiaries, the percentage of the budget allocated to women, and a brief description of gender/female projects proposed for the fiscal year. There are no standards established as to what percentage of funds should be allocated to programmes that specifically benefit women. As noted in the GRB strategic action plan, MoF realised that the information provided by the pilot ministries was not satisfactory due to a lack of understanding of GRB as well as gender issues as a whole. So far, there is no solid evidence that the pilot ministries have increased the economic or social benefits for women as a result of GRB. It seems that the GRB reform has not yet produced tangible results in making sectoral and national budget planning more gender-responsive, although the UNDP GEP project report noted that the incorporation of GRB into the budget statement of the pilot ministries resulted in the GRB allocation increasing slightly from 27% in 2011 to 29% in 2013.³⁶ However, the project report does not provide a further explanation of these changes in percentages.

³⁶ "Gender Equality Project: 2013 Annual Project Progress Report" (New York: United Nations Development Programme, 2013) 1.

Table 2: Overview over the national budget cycle³⁷

Budget process	Description
1. Budget formulation	MoF issues budget guidelines (BC1 and BC2) to LMs. BC1: LM budget units set priorities based on their results framework in consultation with the Ministry of Economy (MoEc). MoEc reviews the submissions and submits the prioritised list of projects to MoF. Priority proposals are reviewed by the Budget Committee and donors. BC2: MoF issues BC2 with budget ceilings, costing instructions, and project development templates to all budgetary units. Provincial line directorates have an allocation (ceiling) based on which they plan and provide estimates. LMs provide detailed estimates and descriptions of proposed programmes. In budget hearings, LMs defend their budgets. Based on BC2 and budget hearings, MoF finalises the national budget and submits it to the Cabinet for approval.
2. Budget approval	MoF prepares the medium-term budget framework with approved priorities and budget ceilings for approval by Cabinet. Based on this, MoF issues BC2. Cabinet approves the national budget. It is then presented to the Parliament, first to the Meshrano Jirga (Upper House) and then the Wolesi Jirga (National Assembly). Various committees within the Wolesi Jirga discuss the budget and provide recommendations. The Budget Committee presents the budget in a plenary session to decide on its acceptance or rejection. If approved, the budget is submitted for final approval.
3. Budget execution	Budget execution starts after the President's approval. LMs receive their budgets and forward the allocations to their provincial line departments. The funds are released through the MoF departments (Mostofiyats) in the provinces, and the implementation of projects can begin. The operational budget is released on a quarterly basis and the development budgets in segments as required.
4. Budget oversight	MoF conducts a formal evaluation of the budget implementation after receiving reports from LMs. The monthly expenditure reports by Mostofiyats and provincial directorates form the basis for budget monitoring by MoF and LMs, respectively. A mid-year review of the budget implementation is conducted by MoF to review the budget, provide relevant recommendations, and prepare the final accounts at the end of each fiscal year. The Supreme Audit Office (SAO) carries out the audit of public finance management and checks whether public funds are spent for the intended purpose.

2.4 GRB strategic action plan

As part of the pilot programme, MoF developed a strategic action plan for GRB implementation with the support of UNDP GEP.³⁸ In this strategy, MoF highlights the need to include the voices of both women and men in the formulation of budgets and ensure that the contents of the budget reflect gender equality and social justice goals. The strategic action plan pursues two main purposes: (1) to provide innovative programming and financial support to all ministries to achieve gender equality in line with the national priorities, and (2) to strengthen the capacity, understanding, and actions of the MoF and budgetary units on gender equality across the ministries. The introduction of this three-year strategy will initiate a number of processes in ministries

³⁷ Afghanistan's budgetary process is governed by the Public Financial Management and Expenditure Law (2005), Procurement Law (2008), and Audit Law (2013). Afghanistan's core budget, which includes both government revenues and funds from donor assistance, consists of an operational and development budget. Appendix 3 sets out the key activities and deadlines for budget preparation.

³⁸ Government of Afghanistan, "Gender Responsive Budgeting (GRB) Strategic Action Plan: Integrating GRB into the National Budget" (Kabul: Ministry of Finance, 2015).

and government institutions. The plan lists steps to be taken at national and subnational levels in order to include GRB in budget planning, approval, execution, and monitoring, and expand the pilot programme. Coordination with donors, gender-responsive (pre-)budget statements and BCs, gender disaggregated data collection, and research on how to improve GRB are among the implementation steps envisioned.

According to the plan, MoF will constitute an inter-ministerial coordination committee to review the progress of GRB. GUs in all ministries will be strengthened to monitor GRB implementation, and MoF will include gender equality indicators in the performance management of ministries. MoF seeks to ensure that during the budget approval phase, the Budget Committee will be persuaded to approve programmes that focus on women's advancement as a measure of GRB implementation. Institutional and individual capacity development on gender and budgeting at MoF as well as in LMs at the centre and in the provinces is deemed to be a critical step to implement GRB as part of the PFM reform.

While writing this paper, MoF and UNDP were in the process of selecting qualified national and international advisors to support the implementation of the GRB strategic plan. It still remains to be seen whether the draft strategy will be reworked and adjusted to the ongoing PFMS reforms and when it will be launched to look for concrete implementation steps. Overall, the strategy outlines a clear path for the government toward implementing GRB. However, concerns remain regarding leadership, coordination, and expertise. Finally, the implementation of the strategy requires political support as well as dedicated staff tasked with overseeing its realisation.

2.5 GRB manual and handbook

On behalf of UN Women and UNDP, EPD has developed a comprehensive training manual and accompanying handbook that aim to complement the GRB strategic plan. Both meet international standards and reflect best practices in the context of PFMS in Afghanistan. The material describes how to apply GRB in the annual budget process, including examples, exercises, and checklists. EPD organised a training session with officials of MoF and MoWA on GRB, which prepared them to subsequently provide training in the pilot ministries and train their GRB representatives. The strategy, which begins with the basic concepts of gender and gender-related issues before moving on to GRB, has proven to be a replicable. According to MoF, the participants of the EDP-organised training session had not yet had the opportunity to push the GRB agenda forward.

3. Opportunities for GRB Implementation

Preparing a gender-responsive national budget in Afghanistan could build upon existing resources and opportunities. The opportunities that influence the process of preparing gender-aware budgets are outlined in the framework of favourable conditions in Table 2 below. It subdivides the favourable conditions into the three phases: advocacy and agenda setting; formal adaptation through frameworks, guidelines, or legislation; and its concrete implementation.

Table 3: Framework of favourable conditions for preparing gender-responsive budgets in Afghanistan

Phase	Favourable conditions	Concrete opportunities in Afghanistan
1. Advocacy and agenda setting	<ul style="list-style-type: none"> • Pro-equality climate: <ul style="list-style-type: none"> ◦ Commitment to women’s empowerment and gender equality ◦ Political change and political opportunity structures ◦ Gender equality architecture • Understanding of budgetary processes • Presence and pressure of women’s and civil society organisations 	<ul style="list-style-type: none"> • Reaffirmed commitment of NUG toward gender equality and women’s empowerment • Self-reliance strategy and reform processes (PFM and subnational governance reforms, people’s development rights) • Women’s machinery: MoWA and GUs • GRB expertise at MoF and partly in civil society and Parliament • Concerted advocacy as requested by GRB open dialogue event participants
2. Formal adoption	<ul style="list-style-type: none"> • Clear conceptual framework for GRB • Engaged actors such as officials, politicians, civil society, international partners (UN, World Bank, bilateral donors) • Political will • Positive institutional arrangements 	<ul style="list-style-type: none"> • MoF’s GRB strategic action plan, handbook and training material, and pilot programme • President’s special programmes for women, youths, and the poor • National action plans: NAP 1325 and Preparatory Plan “Toward a National Action Plan for Women’s Economic Empowerment in Afghanistan” (WEEA) • UNDP/UN Women monitoring database • Continued support of UN Women and UNDP for GRB implementation • Technical support of World Bank for GRB in PFM reform • Donor support for participatory subnational and local governance processes
3. Implementation	<ul style="list-style-type: none"> • Evidence in practice • Political leadership • Strategy for continuity 	<ul style="list-style-type: none"> • Budget profile review (Administrative Office of the President) • Evaluating and expanding GRB pilot programme, including Gender Directorates • Opportunity to integrate GRB into PFM and provincial budgeting reforms • Presidential decree/leadership for GRB application • Reforms and new subjects in civil service and academic curricula (e.g., Bachelor’s in Public Administration, Master’s in Gender and Women’s Studies)
<p>Based on Angela O’Hagan, “Gender Budgeting as Feminist Policy Change: Framework of Favourable Conditions,” http://www.wu.ac.at/fileadmin/wu/d/i/vw3/Session_6_O_Hagan_Presentation.pdf (accessed 15 July 2015).</p>		

The ongoing multi-level reform processes provide the NUG with a unique opportunity to include GRB in upcoming plans and policies at both the national and subnational levels. When considering the existing entry points and emerging opportunities, a strategy for the acceleration of GRB thus emerges. This includes:

- Aligning GRB with national plans and policies;
- Mainstreaming gender into national budget procedures;
- Budgeting for the national action plans NAP 1325 and WEEA;
- Strengthening gender-responsive planning and budgeting at the local and subnational levels;
- Engaging civil society and the Parliament;
- Channelling international support to GRB.

3.1 Alignment of GRB with national plans and policies

The steps taken to date and the mild success of GRB implementation are not mirrored at the legislative level. The current legislation requires ministries to neither consider GRB nor conduct a gender analysis of the budget statements. The Public Finance and Expenditure Management Law does not include any articles pertaining to gender, women, or GRB specifically. A lobbying effort for a revision of this law could pave the way for the inclusion of GRB. One core recommendation of the interviewed stakeholders was the release of a strong policy or legal statement, which would require compliance from institutions.

As an example, Uganda included an article in its recently released Public Financial Management Act that demands the Minister of Finance to present a certificate with the annual budget certifying that the budget is gender and equity responsive and clearly outlining “the measures taken to equalise opportunities for men, women, persons with disabilities and other marginalised groups.”³⁹ Civil society in Uganda has been lobbying for GRB for more than 10 years and it has taken five years for GRB to be referenced in the new Public Financial Management Act.

In Afghanistan, the second PFM Roadmap, which is being developed through the facilitation of the World Bank, is a unique, concrete opportunity for aligning the GRB implementation process with ongoing and upcoming fiscal and budgeting reform processes. This reform aims to address and incorporate the areas that were lacking or that have not yet been implemented after the first PFM reform process. The PFM Roadmap focuses, among others, on programme-based budgeting and subnational budgeting reforms and would provide the rationale as well as the technical and legal conditions to anchor GRB in Afghanistan’s PFMS. GRB was one of the priorities to be discussed in the reform process, but the discussion was held at such a low level that it fell to the wayside during the course of elaborating the roadmap. During the GRB open dialogue event, the participants highlighted the need to lobby for GRB and include it in PFM reform.

The **budget profile review**, initiated by the Administrative Office of the President, looks into all sector and provincial development plans. Envisioned as an annual practice and probably aimed to be conducted in the future by MoF, the review intends to collect data on the development budget’s allocation and its execution at programme, sub-programme, project, and activity levels in order to identify the status, bottlenecks, and impacts of the budget. It serves as an opportunity to include sex-disaggregated data and gender-responsive criteria for planning, auditing, and measuring purposes.

³⁹ “Public Financial Management Act: Acts Supplement No. 2” (*The Uganda Gazette*, No. 11 Volume CVIII, 6 March 2015, Government of Uganda).

3.2 Mainstreaming gender into national budget procedures

Afghanistan applies **programme-based budgeting**. It began on a pilot basis and has since been rolled out to all budget units. The first PFM Reform Roadmap (2010) noted that programme budgeting would be fully implemented in 2011 in a simplified form, but gradually expanded further. Programme-based budgeting brings budget allocation and planning decisions closer to the government's objectives, as the budget plan breaks down the expenditures needed to implement planned programmes, sub-programmes, and projects. Oversight targets accountability for the achievement of objectives as opposed to the execution of budgets.

In terms of **planning for results**, programme-based budgeting requires prospective programme planning with stated goals and indicators and a clear understanding about how to achieve those very goals. Interviewees from MoF and MoEc stated that planning and budgeting units of LMs still face difficulties in developing and costing programmes that are aligned with priorities and benchmarks, and hence, it is challenging to provide adequate information on the required budgets. GRB tools such as gender gap and gender impact analyses can contribute to improving planning for results and generally professionalising programme-based budgeting in LMs and provinces. GRB should be integrated into programme-based budgeting guidelines and training modules.

Pro-poor budgeting is another dimension of the Afghan budgetary process. It tracks and reports on the pro-poor expenditure of LMs, as it seeks to integrate policies and instigate programmes focusing on poverty reduction. In 2008, the first poverty profile was initiated. MoEc is taking the lead in assessing levels of poverty and formulating policies for poverty reduction. As part of its 100-day plan, MoEc has been preparing a countrywide poverty assessment.⁴⁰ This includes a workforce analysis, which accounts for unpaid work and the care economy as well. Besides gender, other categories of inequality such as age, land ownership, and place of residence (urban/rural) are important to examine.

Pro-poor budgeting differs from GRB, as it focuses its analysis on households as single units, whereas GRB aims to examine gender roles and power structures within households and their impact on time use, access to resources, and decision-making. Both approaches should be simultaneously exercised and inform each other.

Budget for NAP 1325 and WEEA

A recently published review paper on GRB in fragile and conflict-affected states indicates the risk that in post-conflict countries, the uneven attention accorded to gender equality and especially to the sectors that cover the foremost social services could lead to a lack of gender-specific funding for sectors that are critically important for state- and peace-building like the security sector and economic recovery.⁴¹ This risk should be considered in Afghanistan. During the GRB open dialogue event, it was suggested to add the Ministry of Interior Affairs to the GRB pilot programme. Additionally, donor representatives were interested in how GRB could support the efficiency of the Law and Order Trust Fund for Afghanistan and the Ministry of Interior Affairs in delivering security and protection to women. The two national action plans, NAP 1325 and WEEA, address this importance of gender-specific planning and funding in the security and economic sectors.

NAP 1325: Women, peace, and security

NAP 1325 was launched in mid-2015. This action plan as well as a forthcoming plan concerning the economic empowerment of women requires proper and diversified funding for its implementation. In the plan, the risk of insufficient financial resources has been noted. Besides mobilising multiple national and international resources, the Steering Committee has been asked to increase funds through the annual national budget. An implementation based on hybrid funding through a) government-financed sector programmes and b) specific NAP 1325 programmes funded off-budget by donors would, on the one hand, help the government to demonstrate its seriousness on this topic by allocating and institutionalising governmental funding for it. On the other hand, it would allow donors to design and

⁴⁰ Government of Afghanistan, "100 Days Plan" (Kabul: Ministry of Finance, 2015).

⁴¹ R. Holmes, R. Slater, A. Acker, and A. Berezovskaja, "Gender-Responsive Budgeting in Fragile and Conflict-Affected States: A Review" (Working Paper 17, Secure Livelihoods Research Consortium, Overseas Development Institute, London, 2014).

implement, for example, short-term kick-off initiatives or finance intensive capacity development and networking programmes that would exceed the government's preparedness to extend women's influence to security-related decision-making processes. Very prominent in this regard is the ongoing discussion about women's participation in the high-level peace talks.

WEEA: Women's economic empowerment

Gender equality does not only matter as a development objective; it is also a means to strengthen women's access to the labour market. Research indicates that women's participation in the economy, governance, and politics is not only a goal, but also an indicator of good economic governance and the well-being of a society. In addition, gender equality, especially in education and the labour market, contributes to economic growth and effective poverty reduction, as has been proven by several econometric studies.⁴²

Women's economic empowerment and poverty reduction are on the NUG's priority agenda. The Ministry of Labour, Social Affairs, Martyrs, and Disabled and MoWA drafted the preparatory WEEA plan. This plan focuses on four pillars:

- Improved legal, political, and professional environment for women;
- Improved business-enabling environment for women;
- Improved participation of women in markets and the private sector;
- Improved status and participation of women in communities and civil institutions.

The plan notes that GRB application in LMs will be a contributing activity, but at the same, it emphasises that raising and allocating funds alone is not sufficient, as the impact achieved with these funds is likewise important. This calls for a strong coordination of the GRB pilot ministries with the Ministry of Labour, Social Affairs, Martyrs, and Disabled and MoWA to create synergies in data collection, programme planning, and monitoring. A GRB committee could, for example, facilitate the collection and analysis of time-use data and analyse the direct and indirect funding that is being or has been spent on women's economic empowerment.

3.3 Strengthening participatory programme planning and budgeting at the subnational and local levels

Improving subnational governance is one of NUG's commitments. A review of the subnational policy is, among other things, meant "to strengthen links between planning and budgeting so that people across all provinces have a greater voice in their development."⁴³

Subnational processes such as provincial budgeting, participatory bottom-up planning, and community-based monitoring are areas in which GRB is a fundamental contributor. GRB initiatives often begin with gender-aware planning in selected sectors. Gender analysis takes into account the gender-specific disadvantages, needs, and potentials of women and men in order to gear service provision and development toward the identified needs and priorities.

The objective of provincial budgeting is to enable the provincial authorities to plan, formulate, implement, and monitor budgetary processes in their area of jurisdiction. The implementation of the subnational and provincial budgeting policies is a key objective of the SMAF reform agenda. Budget decisions have thus far been made at the central level. LMs allocate the budget to their provincial units, and the sum of all of the LMs' provincial budgets constitutes the budget for a given province. However, provincial departments have had little say and influence on programme prioritisation and budgeting. This has made it difficult for them to respond to local needs and development priorities.

42 World Bank, "World Development Report 2012: Gender Equality and Development" (Washington, DC: World Bank, 2012).

43 "Realizing Self-Reliance," 12.

Two policies have been in the drafting process during the course of this study: the provincial budgeting policy prepared by MoF and the provincial strategic planning policy drafted by the Independent Directorate for Local Governance (IDLG). Both provide guidelines for provincial actors who are involved in local planning, budgeting, and monitoring: provincial departments of MoF and LMs, provincial and district governors, Development Councils, Provincial Councils, community leaders, local representatives, and civil society actors.

MoF has drafted the **provincial budgeting policy**. Gender equality is listed alongside anti-corruption measures and poverty alleviation as a cross-cutting issue for provincial administrations to consider in their budget proposals. Regulations and guidelines for their implementation, however, have not been further elaborated. The issue of women's agency in local planning and budgeting is referred to only once when listing the provincial Director of Women's Affairs as a member of the provincial PFM Committee.

IDLG has developed a concept of **provincial strategic planning** that would allow each province to generate its own comprehensive strategic vision in the areas of security, governance, and socio-economic development in line with national plans and strategies. The strategic planning will be led by the provincial governor's offices with technical assistance and support from IDLG. To ground the strategic planning in local ownership, participatory and inclusive planning is part of the concept. Although mainstreaming gender is mentioned, its implementation throughout the course of the planning process has not been explained. In this regard, the policy should be more specific. Representatives of the provincial Departments of Women's Affairs should participate in all thematic consultations, and not only in consultations on governance, as the current plan suggests. Donors (e.g., GIZ) to the first round of planning exercises should stand firm on asking for comprehensive approaches to ensure that women's needs and priorities are reflected in the strategic planning.

Budget decentralisation as outlined in the provincial budgeting and strategic planning policies works toward citizens' consultation both in the preparation of budgets and monitoring of results. The advantage of local participatory prioritisation and planning is that women and men can identify their basic day-to-day needs and provide concrete solutions for improvement. Additionally, local officials may be more aware about the situation of communities than government officials are in the capital. Changing the budgeting process from a centralised to a decentralised process that is more locally engaging presents a good opportunity to include GRB, but it has to be accompanied by policies, formal guidelines, and oversight.

The interviewees revealed that information about and tools for gender analysis and participatory gender-sensitive planning are missing. To date, policymaking and training on GRB have mainly concentrated on the central level; cascading GRB to line directorates has only just started. A promising approach will be to increase the technical and institutional capacities of the line directorates to use GRB as a tool within the framework of programme-based budgeting in order to address the needs of both women and men and incorporate their development priorities into local planning and budgeting.

Donor programmes that have access to communities and subnational government structures like GIZ's Regional Capacity Development Programme can promote local GRB by supporting the capacity of local government and civil society in participatory local and gender-responsive planning. Additional local funds could be provided as an off-budget incentive for those communities that have already planned for gender equality on-budget. Generally, a consultative planning and auditing process at the subnational level, which includes women and gender advocates from civil society, tends to ensure that gender equality programmes move from paper to practice.

Some interviewees expressed concerns that decentralisation may lead to even less funding for women and gender equality issues when local leaders and provincial officials are in charge of planning and budgeting. Local actors tend to be rather exclusive and motivated by self-interest. They may not be willing to include women's interests and arguments in decision-making. It was further noted that although women are members of Community Development Councils, this does not guarantee that their voices and interests are taken into account by local authorities and powerbrokers.

Different approaches could help to have women's needs and priorities heard and planned for: mobilising female councillors and increasing the number of women in local planning bodies and decision-making positions to give their interests greater relevance. In some regions where it is traditionally difficult to have joint meetings, female-only development councils exist. Furthermore, regulations or incentives may work to instigate gender-responsive planning. Regulations would demand that plans clearly account for women's interests in order to be accepted, otherwise programmes would be cut or even rejected. One possible incentive would be for gendered plans to score higher in budgetary decision-making or for communities that plan for gender equality to be eligible for additional funding.

Unfortunately, all of these approaches may be handled only cosmetically, as they have the potential for deception if not appropriately and firmly monitored by local people, civil society organisations, and government authorities. For example, it was reported that a new building that was planned as a dormitory for girls was taken over by local authorities who now use it as an office. Yet even monitoring is not sufficient if wrongdoing does not have any consequences. Possible consequences could include sanctions like fines, disciplinary action, or removal from office.

Box 4: Applying GRB to municipality budgets

The municipalities in Afghanistan are the only entities that can spend the revenues that they have raised. The interviewees from the General Directorate of Municipal Affairs suggested the elaboration of an outline showing how GRB could be integrated into the municipality budgeting cycle. In Turkey, for example, GRB is piloted at the municipality level. The advantage of applying GRB in municipalities is that the budget cycle from the planning to implementation phases is easier to manage and measure in space and time. The articulation of needs is very concrete, as the planning authorities understand the situation on the ground and are simultaneously the direct or indirect beneficiaries of any budget decisions.

3.4 Engaging civil society and the Parliament

The future strategic engagement of civil society, the media, and the Parliament in GRB initiatives is critical. Parliamentarians have been leading discussions about a contingency fund for women and pushed for GRB some years ago. NGOs like EPD and Integrity Watch are experts on GRB and national budgeting. At the GRB open dialogue event, participants from both government institutions and civil society stressed the important role played by civil society in pushing for GRB. Additionally, the NUG reform agenda emphasises the need to improve the relationship between the government and civil society, and as a result, the development of a Citizen's Charter and a Memorandum of Understanding between the government and civil society was announced.

Civil society involvement helps to analyse and determine people's needs and development priorities, influence and monitor budget preparation and implementation, and put additional media pressure on the government to be accountable for the realisation of national commitments and public service provision. Women's organisations as well as gender and human rights advocates and organisations that monitor the government's performance are key civil society actors for enhancing GRB. These organisations are critical actors for holding the government, international community, and other stakeholders accountable for their policy, programme, and financial commitments toward gender equality. They have the potential to put pressure on politicians and the government to allocate the financial means to implement gender equality in practice. In the form of critical cooperation, civil society organisations can support local planning by involving communities in selecting and planning projects and by shifting expenditure toward priority areas. They add to the understanding and quality of GRB and also function as watchdogs.

In practical terms, civil society organisations could develop social accountability and monitoring tools such as budget and expenditure tracking systems, which, in turn, provide evidence for advocacy. A precondition for civil society to exercise this role is its capacity (e.g., gender and fiscal expertise, development planning, access to information, contact with local, regional, and central decision-makers) to engage in budget planning, monitoring, and advocacy at the micro and macro levels. For civil society, it is important to know how the PFMS works and what mechanisms influence the budget cycle.

In 2015, Integrity Watch Afghanistan published a policy brief arguing that the Provincial Budgeting Policy should be endorsed “in order to engage citizens in the planning, budgeting and oversight processes for fair, transparent and accountable budget allocation and execution.”⁴⁴ It notes that within the budgeting process, civil society organisations can presently only participate at the MoF’s budget consultation meeting and comment on the draft of the Executive Budget Proposal. However, providing comments does not mean that the recommendations are considered. Integrity Watch has recommended for MoF to make key budget documents accessible to the public and develop a strategy of public awareness and citizen’s participation in the budget process. As auditing is another important stage of the budgeting process, the policy brief also notes that the Supreme Audit Office “should establish a citizen’s feedback system to receive and respond to complaints and reports about misuses from public.”⁴⁵

Engaging the Parliament in GRB is critical for two reasons: firstly, the National Assembly is the entity that approves the annual government budget and turns it into legislation, and secondly, through its public performance in decision-making processes, it has the influence of shaping public perception about women’s position and value in Afghan society. For example, the interviewees claimed that the budget allocation for women’s issues was the first to be cut by the Parliament if austerity measures were demanded. Female members of parliament actively pushed for GRB when the discussions about its implementation began. However, anecdotes suggest that it has proven difficult for women in Parliament to push their agendas, as they are subject to verbal harassment, a situation aggravated by the discord among the female members of parliament. For this reason, it is even more important that working toward gender equality does not only fall on women, but becomes institutionalised through legislature, national development plans, sector and subnational policies, which, in turn, depends on governmental and administrative support.

3.5 Channelling international support to GRB

Achieving gender equality is a shared goal expressed by both the Afghan government and international community. The common interest of the Afghan government and donor agencies to apply GRB is because it contributes to aid effectiveness. This includes effective budgeting for achieving results as well as revenue generation and growth. A strategic partnership with donors plays an important role for pushing the GRB agenda forward. It helps to increase political leverage and strengthen the rationale of financing aid and aid effectiveness. Key stakeholders and partners are UN organisations, development banks, multi-donor trust funds, and donors that provide technical support to PFMS and budgetary reforms.

The current gender policy debates of international agencies and donors in Afghanistan are concerned with education, health, violence against women, economic empowerment, and specifically, women’s cultural-sensitive but effective inclusion in the security forces and peace process. Donors appreciate GRB as a tool that prompts the government to adequately plan and budget for the improvement of women’s living and working conditions. Beyond this, the international community is requested to support GRB in the context of aid financing and the upcoming implementation phase of SDGs. The Third International Conference on Financing for Development held in Addis Ababa in 2015 reiterated and enhanced the international commitment to financing gender equality reforms. Its outcome document provides directions for donors to support GRB. It requests countries to track and report resource allocations for gender equality and women’s empowerment, and emphasises the need for capacity-building in developing countries in areas like public finance and administration, social and gender responsive budgeting.⁴⁶ Different development policy tools like the official development assistance provide specific opportunities for supporting gender equality and women’s empowerment. Often, donors pay national and international NGOs to implement programmes that work toward gender equality. In comparison, donors’ allocations to governmental gender equality initiatives finance sectoral programmes—most frequently, in the health and education sectors—as well as government gender actors, like GUs, and financial management reforms that include GRB.

44 S. Popal, “Making Budget Accountable, Transparent and Participatory in Afghanistan” (Kabul: Integrity Watch Afghanistan, 2015), 1.

45 Popal, “Making Budget Accountable, Transparent and Participatory,” 3.

46 United Nations, “Addis Ababa Action Agenda,” Paragraph 115, 52.

The integration of GRB tools and principles to on- and off-budget aid financing helps donor and partner countries to ensure that the aid delivered contributes more effectively to gender equality and improved welfare. This applies to the complete donor and government cycle of planning, budget allocation, tracking, reporting, and evaluating. Mutually agreed gender-disaggregated indicators such as improving equality and security and reducing poverty would allow aid effectiveness and government accountability to be measured.

International support for GRB could be channelled at the political and technical levels. Donor conferences as well as bilateral and multilateral agreements exert a direct influence on shaping national policy priorities. And more often than not, the Afghan authorities have adopted the demands of donors—at least, by symbolically recognising them. The international community’s influence on policies and budgets can push a government to instigate change. At the same time, this form of intervention bears the risk of being seen as patronising, as it was described by the interviewees, particularly with regard to gender equality.⁴⁷

At the technical level, UNDP and UN Women provide expertise and invest in processes that foster GRB in Afghanistan. In addition to this direct technical support, international donors and organisations should promote GRB tools within their own policies and programmes and track their allocation of funding for gender equality. The World Bank supports the public financial reform process and has helped to develop the PFM Reform Roadmap 2. The World Bank representative interviewed for this study indicated that both the World Bank and its partner, the British Department for International Development (DFID), would advocate and technically support GRB once their Afghan counterparts had requested it.

More coordinated efforts and cooperation between policymakers, donors, and international agencies would contribute to marshalling resources and applying GRB tools to the policymaking, programming, training, and evaluation of donors and the government.

In terms of coordination, international donors and agencies working with LMs could foster active coordination between them. They can be instrumental to connect policymakers from the relevant institutions and inform them about GRB as well as support gender analysis and gender-responsive participatory planning in the off- and on-budget programmes in which they are involved. GIZ and Kreditanstalt für Wiederaufbau, for instance, implement programmes in accordance with government agencies, and so they could provide concrete implementation and budgetary advisory support. Coordinating GRB with multi-donor trust funds like the Afghanistan Reconstruction Trust Fund could be an effective way to identify joint initiatives for strengthening good practices of participatory programme and budget planning. The Afghanistan Reconstruction Trust Fund, supported by 34 donors, finances on-budget development interventions. Its new financing strategy aims to align development support with emerging government priorities as outlined in the “Realizing Self-Reliance” reform paper, which includes mainstreaming gender. The gender working group of the Afghanistan Reconstruction Trust Fund is a good platform for promoting and accelerating GRB. The group is currently in the process of reworking its terms of reference, and it intends to report and provide feedback to the Afghanistan Reconstruction Trust Fund’s strategic group. Another channel is the gender working group of the UN Country Team and the gender donor coordination group chaired by the country director of UN Women, which could advocate and lobby for GRB within the UN Country Team and donor community.

USAID’s Promote programme seeks to enhance women’s economic and leadership empowerment with programmes and accompanying policymaking processes. This programme, as well as GIZ’s governance portfolio and specific programmes for vocational training and sustainable economic development and employment, can provide both practical and policy support to the drafting and implementation of WEEA. The USAID-funded assistance programme, Afghanistan Initiative to Strengthen Local Administration, aims to improve provincial governance in the areas of fiscal and development planning, citizen representation, and public service delivery. As part of the programme, a senior advisor will provide input and training to ensure the integration of effective gender budgeting in Afghanistan’s provincial budgeting process.

⁴⁷ See Section 4.1 below.

4. Constraints and Challenges in the Implementation of GRB in Afghanistan

Despite its resources and achievements, the application of GRB in Afghanistan faces limitations that mainly stem from political, technical, and attitudinal constraints and challenges, which include the following:

- An unsupportive climate for the promotion of gender equality;
- Gaps in the understanding of GRB, its relevance, added value, and impact;
- Inconsistent leadership support at the political and senior management levels with weak coordination among the actors involved;
- A lack of a conceptual framework and technical capacity in terms of gender expertise, programme-based budgeting, and PFM;
- A scarcity of human resources and financing;
- A lack of sex-disaggregated data and limited accessibility of information;
- A disconnection between central budgeting and subnational planning processes;
- Weak involvement of the media, civil society, and parliamentarians.

Directly addressing these challenges could lead to greater success in the implementation of GRB, but in order to do so, a more thorough understanding of the sources of these limitations is required. The interviews conducted for this report revealed a number of limiting issues related to GRB implementation.

4.1 Climate for gender equality

A most effective barrier is the gap in the understanding of the relevance of GRB, its added value, and impact. Generally, a rather negative attitude toward gender mainstreaming is perceptible; the women's rights discourse is deemed to be a technical term referred to out of political correctness or opportunism. The interviewees argued that the concept of gender is perceived as part of an international agenda, and they described a tendency toward socio-cultural intolerance to approaches that were considered Western. Education, health, and economic empowerment are accepted objectives for women's advancement, whereas traditional forces perceive the focus on women's rights as a threat to Afghan culture. This perspective is also reflected in discussions about the peace talks with the Taliban. On the one hand, the Afghan government states that peace should not be negotiated to the detriment of women's rights, while, on the other hand, there is a tendency for women's rights to be used as a political argument when weighing up their importance against the necessity of security.

The perception that gender equality policies are not compatible with the local culture and context might have resulted in the negative effect of people blocking instead of supporting the achievement of this goal. Another problem is the lack of analysis and deeper understanding of the constraints and challenges faced by Afghan women. This results in a lack of socially and culturally acceptable tools to improve women's situation or address inequality and social injustice in general.⁴⁸

Some interviewees claimed that in relation to national and international policy and financial commitments, a relatively low impact has been achieved in terms of improving the living conditions of women at the local level. The interplay of political, social, and technical constraints

⁴⁸ In her article, "Afghanistan's New First Lady," Aarya Nijat criticised the fact that women's rights defenders and gender strategies "did not focus on exploring avenues of helping women's rights become an urgent need like security, employment, shelter, and health, despite having established the structure perceived to be necessary: the Ministry of Women Affairs (MOWA) and Ministerial Gender Units." She argues for a reflective and depersonalised review of the concepts of women and leadership, and the underlying assumptions of the female empowerment policies of the past 12 years with the aim to reorient the work of the new government, its national and international partners, and Afghanistan's first lady. See Aarya Nijat, "Afghanistan's New First Lady," *Foreign Policy*, 9 October 2014, <http://foreignpolicy.com/2014/10/09/afghanistans-new-first-lady> (accessed 2 August 2015).

may be the reason for this: the inconsistent on-paper political support and the lack of gender-mainstreaming capacity in both Afghan statehood and governance as well as in international donor organisations.⁴⁹

In the view of some interviewees, gender is a slogan rather than an action. The terms of gender mainstreaming and women's empowerment are often used interchangeably by national and international stakeholders. Speaking about gender is widely associated with speaking about women's rights and female quotas. A discourse about how the concept of masculinity influences the Afghan culture and how boys are impacted by gender-based violence has only just begun.⁵⁰

National and international gender advisors noted that promoting, implementing, and evaluating gender mainstreaming has remained a difficult endeavour. It was mentioned that it was still common to count the numbers of female employees or female participants in training courses in order to evaluate the gender impact of programmes. This "culture of digits" makes it difficult to capture the complexity of transforming gender relations. Likewise, donor organisations rely mainly on numbers in their internal tracking systems and do not focus on gender equality results. The audit report of the Special Inspector General for Afghanistan Reconstruction,⁵¹ for example, notes that the US Department of Defence, Department of State, and USAID have neither appropriately tracked their budget allocation nor assessed the overall impact of their efforts to support women in Afghanistan. A theory of how interventions can influence social transformation and move toward gender equality is, for the most part, not reflected.

4.2 Political will and leadership support

The lack of qualified and authorised staff and the absence of consistent commitment at the political and leadership levels were identified as limiting factors for GRB implementation. Leadership support, especially by policymakers in government departments concerned with planning, finance, and development, is crucial. As long as the political leadership does not push for women's empowerment and gender equality on paper and in practice, GRB remains a mere conceptual framework.

The Afghan President, Ashraf Ghani, has clearly expressed his commitment to work toward women's empowerment and the elimination of violence against women. In his inaugural speech, he publicly praised the work of his wife, Rula Ghani, and thanked her for her support. This public statement gained national and international attention, even astonishment, especially since Afghanistan's former president, Hamid Karzai, did not appear in public with his wife. The First Lady has since been quite public with her work for the betterment of women's lives in Afghanistan. Nevertheless, her public engagement is a divisive issue, oscillating between admiration and rejection.

In his speech on the occasion of launching NAP 1325 (2015), Ashraf Ghani explicitly stated that "women's perspectives should be an integral part of the decision-making in the governing process" and "that in order to take into account women's perspectives in a realistic manner, we should move from speech to action and come up with feasible plans."⁵² He also criticised the misogynistic climate that prevails, even among the educated elite. His personal view and attitude toward gender equality is reflected in his actions, as he has tasked MoWA with the preparation of the terms of reference for creating a women's commission at the cabinet level and initiated a special initiative on establishing the first women's university in Afghanistan.

49 For further reading, see Ahmad Shaheer Anil, Melike Karlidag and Saeed Parto, "Implementation of the National Action Plan for Women in Afghanistan: An Assessment" (Kabul: Afghanistan Public Policy Research Organization, 2014).

50 The Afghanistan Research and Evaluation Unit recently published a study on this issue: Chona R. Echavez, SayedMahdi Mosawi, and Leah Wilfreda Re Pilonzo, "The Other Side of Gender Inequality: Men and Masculinities in Afghanistan" (Kabul: Afghanistan Research and Evaluation Unit and Swedish Committee for Afghanistan, 2016).

51 "Afghan Women: Comprehensive Assessments Needed to Determine and Measure DOD, State, and USAID Progress" (Audit Report, Special Inspector General for Afghanistan Reconstruction, 2014).

52 Office of the President, "President Ghani: Afghan Women Play Genuine Role in Peace Negotiations," <http://president.gov.af/en/news/48919>, 30 June 2015 (accessed 3 March 2016).

The challenge is to transfer his attitude toward governmental decision-makers. Interviewees, however, raised questions and concerns about the translation of this political will at the ministry level. Some GUs, for example, expressed the belief that the leadership of their ministries considered gender as an issue, but would not take the necessary actions required to ensure that it is addressed as an agenda topic.

A strong display of political support also requires having the right people in the right position. GUs are not in a position to influence the budget process in their respective ministries. GU representatives claimed that they were not involved in their ministry's budgeting processes despite MoF's directive to involve them in the budget preparation. The individuals designated by institutions to oversee gender mainstreaming are often of junior status, and thus they cannot exert authority to influence decision-making processes or be part of leadership decision-making mechanisms.

4.3 Institutional awareness of GRB and tools for its implementation

GRB initiatives are often understaffed or staffed by people with limited technical expertise in GRB. The hurdles to GRB implementation in Afghanistan lie not only in a lack of a comprehensive understanding of GRB, but also in a lack of required technical capacity within MoWA and LMs to implement even the basic guidelines for development planning.

MoWA shared that in discussions about GRB, most counterparts assume that a separate budget allocated for women-specific programmes is intended with GRB. Likewise, donor representatives remain, for the most part, unfamiliar with the concept of GRB. As exercising GRB is not an objective in itself, a greater need for clarification about GRB exists, including its distinction from general gender mainstreaming and/or women-specific endeavours.

Nearly every interviewee identified the limiting problem for GRB implementation to be the lack of both capacity and technical knowledge of gender mainstreaming and budget planning within their own institutions as well as in the cooperating organisations. Concretely, LMs and their respective GUs lack the resources and capacities to undertake gender-differentiated budget analysis, identify gender inequalities for their sectors, and plan and budget accordingly. More generally, budget proposals are often not prepared on the basis of the Afghanistan National Development Strategy, NAPWA, or National Priority Programme benchmarks. Overall, the technical capacity in terms of gender expertise and gender mainstreaming, programme-based budgeting, and PFM is still weak at the central and subnational levels. Additionally, MoF claimed that it was difficult to find experts with the combined knowledge of gender mainstreaming and public budgeting, and if they were able to do so, MoF could not offer a position with adequate pay. MoF also noted that international consultants hired to build staff capacity sometimes left without the proper transfer of knowledge and skills.

MoWA's absent engagement and lack of capacity to assist the other ministries were cited as reasons why LMs are weak in gender mainstreaming, working toward development benchmarks, and hence implementing GRB. Since the national budget cycle process and gender mainstreaming are, in themselves, complex and interdisciplinary, it is even more challenging for each stakeholder to find adequate mechanisms (and time) to put GRB into practice. The responsibility of implementing GRB lies with civil servants, the majority of whom regard gender mainstreaming as an endeavour associated with extra work.

Some interviewees noted that women's networks and the female urban elite were not connected with women at the local level, criticising the fact that they did not primarily work toward the aim of decreasing inequality and improving women's living conditions. This argument, raised in the interviews by mainly male governmental officials, ignores gender as a crosscutting issue and women's advancement as a development goal, which they, in their professional position, are responsible to comply with in their sector's policy development and implementation. This indicates that the functional responsibility to implement NAPWA and comply with the government's commitments has shifted toward a normative responsibility of women's groups and activists. It is a sign of a lack of professional ownership by considering that only the MoWA and female activists have the responsibility to address gender issues.

4.4 Challenges faced within the women's machinery

Women's institutions often lack influence on decision-making processes in politics and administration. Their mandate is more consultative than executive; they are neither adequately staffed nor provided with the financial means and authority on the decision-making level. In Afghanistan, MoF, MoWA, and GUs in the sector ministries have been looked upon as the main governmental actors expected to be the driving force to make budgets gender-responsive. Although MoWA and sector GUs are considered responsible for pursuing gender mainstreaming, it is obvious that they have neither the access nor the authority to influence policy decisions or hold government entities accountable. In addition, MoWA officials believe that they have not received the support needed from the government at the political and executive levels. They noted their impression that the way in which the government deals with women's issues is merely symbolic. For example, their role was limited to that of mere observers in the important budgeting committees that approve the government's budget. In their view, this resulted in an inability to question and influence the programmes and budgets proposed by ministries and government institutions and to execute their role of overseeing NAPWA's implementation.

Nevertheless, MoWA is yet to provide consistent leadership on the promotion and implementation of GRB. At the time of our interviews, MoWA's leadership had not yet agreed as to whether the Deputy Minister for Administration or Deputy Minister for Policy and Planning should be responsible for leading GRB. Generally, given its policy and planning nature, GRB is connected to policy departments. The appointment of MoWA's new minister provides a good opportunity to raise this critical question again.

The level of acceptance of GUs is characterised by a reinforcing cycle: GUs describe their own institutional position as weak with low leadership support, whereas their male colleagues describe GUs as merely a symbolic structure whose main task is the celebration of International Women's Day. At the same time, it was generally acknowledged that without GUs, gender issues would be forgotten.

The heads of GUs argue that their position as an additional unit under the deputy-minister level is disadvantageous, as it prevents them from asking for reports from higher-level officials (directors) and exerting influence on sector planning and budget decisions. Likewise, the role of GUs in GRB as stipulated by MoF is not observed by the ministries: although the GUs of the GRB pilot ministries should participate in their ministry's budget preparation committee, aside from the GU of the Ministry of Rural Rehabilitation and Development, which said that they participated in the committee for only one year, the remaining GUs have not yet been invited by their senior officials to participate.

The gender budgeting cell that was established at the MoF's budget directorate does not work with MoF's regular GU. MoF reported that the functioning of the cell heavily depends on the gender and financial management expertise of its staff.

The GRB strategic action plan outlines the functions of the GRB cell at MoF and the sector GUs: the gender budgeting cell should comprise a group of senior and middle-level officers from the budget reform unit, budget execution unit, aid management unit, Afghanistan National Development Strategy unit, and MoF's GU, and it should be headed by the Directorate General (Budget). The GRB cell should, among others, provide training and coordinate with and support sectoral GUs to prepare gender-responsive budgets and conduct field-level performance audits. It should be responsible for institutionalising sex-disaggregated data collection and coordinating and connecting with civil society groups and NGOs on a regular basis. The sectoral GUs, shared by their respective Deputy Minister, should identify gender gaps between policy commitments and actual resource allocation. They should provide sectoral indicators for progress in achieving gender equality, undertake gender audits of programmes and sub-programmes, and feed into the ministry's budget formulation.

The capacity of GUs to deal with more complex gender issues such as gender analysis and GRB is another challenge. GUs are mainly concerned with human resources in their respective institutions and reporting on the implementation of NAPWA. In practice, GUs focus on human resources and

improving the capacity and working conditions of female ministry staff (e.g., providing childcare). They are, for the most part, unconcerned with sector-based gender gap analysis, which would feed into gender-responsive programme and budget planning.

The GUs interviewed had a fair understanding of the gender concept but were not technically equipped in terms of GRB. When asked about gender budgets, their understanding was of funding-specific programmes for female staff members of their ministry. Adding a sex-disaggregated column to human resource expenditures marks the beginning of GRB application, but presently it focuses mainly on the operational and not on the development budget. GUs should have the responsibility and authorisation to overview the planning and implementation process of sector development budgets with the aim to include a gender perspective in all kinds of programmes and sub-programmes.

From the technical perspective, a performance appraisal of GU staff would help to identify structural and capacity gaps. Addressing capacity gaps would need consequent funding for capacity development, which, in turn, needs the support of senior managers. A few interviewees remarked in this regard that their training and capacity-building budgets were not approved by their sector ministries.⁵³

In comparison to GUs, the Gender Directorates such as those at the Independent Administrative Reform and Civil Service Commission (IARCSC), Ministry of Interior, and Ministry of Defence have a higher level of access and influence. The IARCSC's Gender Directorate is seen as the "mother directorate" of all GUs, since it has the mandate to implement programmes for improving women's status in the civil service. Including the Gender Directorates in the strategic GRB planning would help to leverage the GRB agenda. The IARCSC as well as the Ministry of Interior and Ministry of Defence receive a high degree of political attention, both nationally and internationally.

4.5 Coordination and cooperation

Coordination and strong institutional mechanisms within and across ministries increase the potential for GRB to affect change. Coordination is one major issue restricting GRB implementation in Afghanistan. During the interviews, many of the governmental stakeholders spoke of the need for closer interaction, as they deemed the lack of coordination and engagement to be an issue that they dealt with on daily basis when designing and implementing policies. Only a few of the interviewees who were not directly concerned with GRB knew about past and current GRB activities (e.g., GRB pilot programme, strategic action plan, GRB handbook and manual).

A considerable information and coordination gap between MoF, MoWA, and LMs as well as UN agencies like UNDP and UN Women became obvious during the interviews. The majority of the interviewed stakeholders likewise attested to the lack of coordination between gender, planning, and budget units within ministries. This poor coordination is even more pronounced at the subnational level. Representatives of LMs clearly expressed their expectation that MoF and MoWA cooperate and take a leading role in coordinating GRB efforts.

4.6 Sex-disaggregated data and statistics

Sex-disaggregated statistics, indicators, and time use data are critical for any evidence-based gender analysis, planning, and monitoring. The availability of sex-disaggregated data is the precondition for undertaking sound data analysis that will allow for meaningful planning. Such data are relevant at all stages of the budget cycle, starting with the identification of women's and men's needs and their constraints to access resources and the subsequent design of meaningful (sector) policies and programmes, followed by budget preparation and approval as well as auditing, monitoring, and evaluation of implementation and impact. A socio-economic gender analysis unravels the stories behind the numbers by examining the elements that structure and impact women's lives differently to men's. Planners need to understand the causes in order to design effective measures; for example, the constraints to female enrolment in universities are

⁵³ In terms of strengthening capabilities, several governmental and non-governmental interviewees claimed that no one took care of the advancement of GUs since GIZ closed its programme in 2010.

the lack of safe transportation and dormitories for women. Likewise, technical and financial resources should be made available in order to collect data and conduct a sound gender gap and needs analysis.

The NUG recognises the importance of data and statistics, and the Afghan Central Statistics Organisation (CSO) is nowadays represented in the Cabinet. The CSO, as the government's main body for compiling data and preparing statistics, collects data from MoF on imports and exports as well as on revenues and taxes, but not on budget expenditures to date. In 2014, a Gender Statistics Unit was established to compile and analyse sex-disaggregated data. In cooperation with UN Women, they published a survey of men and women in decision-making positions in the private and public sectors. The future plans of the CSO include a gender statistics yearbook.

According to the CSO, it would be possible to compile data to explore how budgets impact men and women differently based on its questionnaires and indicators. Good cooperation between and with MoF and MoWA would further help CSO to carry out this exercise. Besides collecting data from ministries, CSO conducts surveys, mostly funded by donors.

At the time of writing, however, the ministries do not produce reports with sex-disaggregated data that reflect the beneficiaries and impact of their programmes and projects. To date, MoF has only asked for relevant GRB indicators from the six pilot ministries.

UN Women supports MoWA and CSO to mainstream gender into their data collection process and publish gender-sensitive statistics like their publication, "Men and Women in Afghanistan in 2011."⁵⁴ Recently, UN Women and UNDP Afghanistan signed a Memorandum of Understanding to harmonise projects and streamline operations. One pilot initiative is the consolidation of two separate monitoring databases, which are essential for tracking progress in areas ranging from violence against women to women's economic empowerment in order help the Afghan government monitor and report on NAPWA.

54 Government of Afghanistan, "Women and Men in Afghanistan in 2011" (Kabul: Central Statistics Organisation and Ministry of Women's Affairs, 2012).

5. Recommendations to Enhance GRB Implementation in Afghanistan

It is crucial for both the political and administrative levels to acknowledge that gender equality is a complex, multi-sectoral endeavour that requires the government to take a series of actions, including formulating policies and providing services, in order to remove gender-based discrimination and guarantee women's rights. In addition, financial resources, institutional mechanisms, and accountability frameworks are critical in order for these interventions to take place. Experiences in other countries have shown that GRB initiatives require patience and long-term commitment in order to create a tangible and lasting impact and become an institutionalised practice. GRB implementation needs consistent political attention and technical assessment to steadily improve from annual budget to annual budget.

Overall, six critical areas relating to GRB implementation in Afghanistan have been identified:

- The importance of consistent political will, governmental leadership support, and accountability mechanisms to introduce and apply GRB;
- Aligning the GRB implementation process with ongoing and upcoming planning and budgeting reform processes;
- Increasing authorised staff and technical capacity to implement GRB and strengthen women's agency in decision-making processes at national, subnational, and local levels;
- Enhancing statistical analysis and socio-cultural understanding of gender gaps and gender dynamics in order to identify, design, and budget for programmes that respond to different gender needs;
- Promoting participatory planning with the inclusion of civil society and beneficiaries;
- Strengthening horizontal/vertical and inter-/intra-institutional coordination mechanisms to include GRB throughout the entire planning and budget cycle.

At the GRB open dialogue event, the MoF representative emphasised that the ministry is very supportive of GRB and encourages “more training sessions and discussions, as we see GRB as an important factor for Afghanistan. But it takes time to further strengthen the political buy-in.” The next steps for accelerating GRB in Afghanistan should therefore focus on instigating political support and improving the approaches that already exist. The majority of stakeholders interviewed agreed that political will is critical for the implementation of GRB. Beyond that, the participants in the GRB open dialogue event stressed the importance of informed and concerted advocacy in order to push the government into taking strategic steps.

While the tasks required of each of the major players, from the national government and its ministries to the international community and NGOs, vary, the most essential element to ensure that GRB becomes a success is coordination and cooperation. Taking ownership of GRB and accepting its utility is crucial in order to achieve development goals and gender equality.

The following recommendations are based on the findings and suggestions of interviewees, the GRB dialogue event, and desk research. They should serve as food for thought in the ongoing GRB implementation process. The recommendations are structured according to five overarching themes, followed by more concrete recommendations for MoF and MoWA as key stakeholders in leading GRB implementation, and finally, recommendations for the international community.

5.1 Strategizing GRB implementation

Critical to pushing the GRB agenda forward is the awareness of policymakers and authorities at the national, subnational, and local levels that public services and development programmes are more likely to be effective if they are tailored to the different needs and constraints of both women and men. The GRB strategic action plan entails a number of interventions and policy implications that provide MoF with a mandate to pursue GRB implementation at the strategic and implementation level. To foster GRB implementation, public institutions should be held accountable in the preparation and execution of a national budget that considers GRB guidelines. This should be followed up by proper gender-responsive monitoring and audits. This can be initiated with the issuance of a presidential decree that would task the Budget Committee to look after GRB with due authority. MoF needs to put in place the required policies and guidelines for all public institutions to follow. It could provide positive incentives for innovations or warn of certain consequences should a LM fail to meet its GRB obligations. Regular budget performance monitoring by MoF should also include the mandatory reporting of gender-equality results.

Yet advocacy, positive pressure, and guidelines are not sufficient. LMs need to have the capacity to undertake GRB. Continuous training and learning on the job are important aspects. If needed, specialists should be recruited to provide implementation support to the ministries to carry out the process of conducting gender analysis and identifying gender dimensions of activities, outputs, and impacts.

The alignment of the GRB implementation process with ongoing and upcoming planning and budgeting reform processes is vital (PFM reform and provincial budgeting and planning). In this context, policy dialogues like Govern4Afg were suggested and appreciated by the interviewees in order to support the inter-sectoral policy formulation process.

5.2 Building up and professionalising GRB expertise

In addition to specific training for personnel directly involved in the budgeting cycle, the inclusion of GRB in the curriculum of academic programmes and training modules of capacity-building and leadership programmes serves as a strategic step toward the sustainable professionalization of GRB. Concrete programmes include the new Master's in Women and Gender Studies as well as the Master's in Public Administration and other courses at the Civil Service Institute. The public administration programme suggested that GRB could become a research topic for Master's students, and the USAID-financed Promote programme concretely suggested including GRB as one topic for its courses. These entry points should be followed up by MoWA in cooperation with the organisers and donors of these programmes.

Under the leadership of MoWA and MoF, in-country GRB experts should be identified, and an expert roster for providing technical support and research should be established.

5.3 Data for planning and evaluation

Sex-disaggregated quantitative and qualitative data are essential for any gender analysis and should be promoted, required, and institutionalised. Technical and financial resources have to be made available in order to generate statistics and qualitative data on perceptions, user satisfaction of public services, and so forth, and to conduct sound gender gap and needs analyses. MoWA should be provided with the authority and technical and financial means to monitor the NAPWA evaluation and track advancements on the situation of women and men over the short and long term. Surveys on time use, division of labour, poverty, and the distribution of property and assets will provide core data to serve as a reference to gender-responsive sectoral and inter-sectoral planning and monitoring; they are also needed for the implementation of NAP 1325 and WEEA. This call to collect data, make them available, and use them for analysis in order to implement evidence-based programmes is open to all national and international stakeholders. CSO with its Gender Statistics Unit would be a strategic partner whose capacity should be strengthened.

5.4 Increasing women's agency

Women need to exercise leadership in social reforms, which, by nature, affect the entire society. Supporting women's participation and representation and creating a critical mass in relevant bodies at the national, subnational, and local levels might make public expenditures more likely to reflect women's needs and priorities. The government's goals of improving the working conditions of women—especially in the security forces—and issuing anti-harassment guidelines are steps forward. Since the professional capacities of GUs and female staff were often criticised, long-term capacity-building and supervising programmes for women are needed to enhance their expertise but also help them to find their way in a male-dominated civil service hierarchy. Advanced and professional knowledge is one strategy to lever out the oft-used argument that women's low level of education hinders them from obtaining decision-making positions. At the same time, certificates and university degrees are needed to allow graduates who meet the formal criteria to enter the civil service and fast track the system to gain a higher position. This could be achieved through providing scholarships and opportunities for extra occupational studies to governmental officials.

5.5 Engaging non-governmental stakeholders

The successful implementation of GRB is not solely reliant on governmental actors. Looking at the status of GRB and the current opportunities, it is likewise important to emphasise the collective efforts of the public sector and civil society as a whole to make budgeting a gender-responsive exercise. Mobilising civil society and parliamentarians is one means that even governmental officials have requested. A strategy for GRB advocacy should include informing parliamentarians, civil society, journalists, and international donors about GRB and the annual budget cycle. Budget information should be made available, and more mechanisms for civil society to engage in the budgetary process, like participatory planning, public hearings, and consultations, should be enabled. Women's and human rights groups are strong lobbying and monitoring partners in this regard.

Along these lines, parliamentarians play a particularly relevant role in approving the national budget. Providing support to the Women's Committee of the Parliament and lobbying with the Budget Committee to raise awareness about the relevance and impact of GRB could prove to be a catalyst for a more gender-responsive budget. Informing parliamentarians and parliamentary staff and equipping them with the necessary tools and data to examine the budget from a gender perspective could result in greater success.

5.6 Ministry of Finance

Based on the research, interviews, and open dialogue event, we make the following recommendations to MoF:

- MoF's GRB strategy plan should be launched to inform officials, parliamentarians, and civil society at the national and subnational levels about the future plan and conceptual framework of GRB.
- A package about GRB including the strategy plan should be prepared and submitted to the President, Cabinet, and Parliament.
- Advocating is required to put GRB on the PFM reform agenda by coordinating in a concerted action with the members of the reform committee involving MoF, MoWA, Administrative Office of the President, IARCSC, CSO, LMs, parliamentarians, NGOs, and donors like the World Bank, USAID, and DFID.
- The strategy plan should be implemented by focusing on the following priorities:
 - Pushing for MoWA to become an active member of the Budget Committee;
 - Launching a high-level GRB committee;
 - Engaging with and providing information and authority to MoF's GRB unit;
 - Adding GRB instructions to BCs for the coming fiscal year;
 - Preparing a GRB statement.

- The GRB pilot programme should be reviewed to identify and address constraints in order to enhance and expand the programme. It is necessary to measure and show the way in which GRB initiatives have resulted in changes to budget allocations for gender equality and what the impact of these changes has been.
- Information about the budgetary process and GRB tools should be made available, and training programmes on GRB for the relevant units (gender, planning, budgeting, and monitoring) should be resumed. This should then flow on to the provincial directorates. The GRB manual and handbook developed by EPD could be prescribed as a tool for budget planning by MoF to LMs and government institutions in order to help them upscale professional training for central and subnational government officials by combining an in-depth understanding of gender dimensions with budgeting processes.
- Concrete guidelines on GRB should be added to the provincial budgeting policy.
- Gender should be mainstreamed into programme-based budgeting, and GRB tools should be added to programme-based budgeting training sessions and manuals.

5.7 Ministry of Women's Affairs

Based on the research, interviews, and open dialogue event, we make the following recommendations to MoWA:

- A leadership decision must be made about which Deputy Minister will be responsible for GRB to take over the leading role in coordination with MoF.
- It is necessary to follow up on the request for MoWA's current observer role in the National Budget Committee to be upgraded to a full member in order to allow it to vote and comment on the budgets presented before the Committee.
- A team at MoWA should be responsible for GRB and should launch and coordinate a GRB working group with representatives of the GUs, at least those from MoF, MoEc, CSO, IARCSC, and GRB pilot ministries. The team should assess GRB's application and coordinate between planning, budgeting, and gender units within sectors.
- LMs should be guided and supported to undertake gender analysis and prepare gender-responsive budgets.
- MoWA should coordinate with women's NGOs, civil society, and parliamentarians to find mechanisms for concerted informed advocacy and conduct GRB training programmes for parliamentarians and civil society.
- MoWA should lobby for and suggest concrete ways to finance women-related national action plans (NAP 1325, WEEA).
- MoWA should cooperate with the IARCSC's Gender Directorate to enhance the status and authority of GUs. The Gender Committee of the Cabinet (intended to be established by the President) could be a strong partner in this respect.
- A coordination mechanism between the government, donors, and civil society should be established to plan and track initiatives and programmes on gender issues. This will feed into enhanced NAPWA reporting and increase data that are needed for the implementation of NAP 1325 and WEEA.

5.8 International community

Based on the research, interviews, and open dialogue event, we make the following recommendations to the international community:

- The international community could help to align the GRB implementation process with the various reform processes currently underway. The World Bank, with the support of DFID, has shown its readiness to offer technical support to integrate GRB into the PFM reform.
- NGOs should be technically and financially supported to analyse the national budget, track expenditures, and support capacity development in the area of gender analysis and PFM.
- Finance studies and sex-disaggregated data collection should be conducted, and surveys on, for example, gender-differentiated time use, should be instigated.
- Gender tracker systems should be developed, as should an impact analysis of programmes meant to support gender equality and women's empowerment.
- The international community should work with subnational government structures toward participatory and gender-responsive planning, and motivate them for consultative monitoring, auditing, and evaluation processes at the local level.
- GRB should be integrated as an agenda topic in donor coordination mechanisms, while gender tracking in on- and off-budget aid financing should be strengthened.

Appendices

Appendix 1: List of interview partners GRB (Kabul, April and May 2015)

	Position	Entry points/interests in GRB
Ministry of Finance (MoF)	a) General Director Budget Directorate, b) Budget Policy Specialist, c) GRB Expert	MoF's Budget Directorate works directly on GRB (budget guidelines, strategy) in cooperation with UNDP. The MoF interviewee noted that MoF will submit the BC2 with guidelines to disaggregate the beneficiaries, asking LMs for project concept notes to clarify the impact (beneficiaries) of programmes. When prioritising programmes and projects, they consider gender equality, but also other vulnerable groups like children. The interviewee who participated in the inauguration meeting of Govern4Afg emphasised that the dialogue forum should connect policy advisors/makers on a regular basis. It is important to provide ownership and give them the feeling of being involved in developing topics and papers.
Ministry of Women's Affairs (MoWA)	a) Deputy Minister, b) Planning Director	MoWA should lead policy dialogues on gender and women's issues, since it is responsible for guiding and monitoring NAPWA's implementation. GRB has not been pursued, since the Deputy Ministers could not agree on whether GRB should be the responsibility of the policy or administration department.
Administrative Office of the President	a) Deputy Policy and Strategic Planning, b) Manager of the President's Special Projects	Women, youths, and poverty reduction are priority topics of the President who has in turn established a Gender Policy Department. Furthermore, the President's Office is examining all provincial and sectoral development plans (content analysis), and the President is pushing for subnational budgeting, even performance-based budgeting. Based on the discussions, the interviewee suggested adding a gender lens when analysing provincial development plans/outcomes. He suggested preparing an information package on GRB to be submitted to the President. The Office is currently implementing the first of the President's Special Projects, notably a university for women in Kabul, financed by Turkey.
Ministry of Economy (MoEc)	Director General of Policy and Result-based Monitoring	Within the framework of the 100-day plan, MoEc prepares a report on poverty. The interview partner claimed that ministries lack gender mainstreaming in the implementation of sector strategies. Rather than focusing on women's rights (culture clash), the economic empowerment of women should be emphasised. When selecting programmes this fiscal year, gender is one indicator that counts for scoring.
Independent Administrative Reform and Civil Service Commission (IARCSC)	a) Director of Programme Design and Implementation, b) Head of Gender Directorate	Along with MoF, IARCSC is working on the PFM Roadmap. GRB should be a topic, but it is not a priority at the moment. The Gender Directorate of IARCSC is called the "mother" of all GUs, and it was suggested to involve it in the GRB initiative. The Head of the Gender Directorate is interested in GRB, but not currently involved.

Central Statistics Office (CSO)	Deputy General Director	CSO recently established a gender data unit. They are collecting sex-disaggregated data where possible, but would like to be more active, especially in gender-based data interpretation. The President elevated the role of CSO and included the Director in Cabinet meetings.
Independent Directorate of Local Governance (IDLG)	Head of Policy and Planning	IDLG is currently working on a local planning strategy and the provincial budgeting reform. Gender budgeting is deemed as a cross-cutting topic, but it is not followed through in guidelines and policies. The interviewee suggested providing further input to him in order to add gender planning and budgeting guidelines to the local planning strategy.
Ministry of Agriculture, Irrigation and Livestock (MAIL)	a) GRB focal point from Finance Directorate of MAIL, b) Provincial Planning Officer, c) Head of GU	For the past year, MAIL has been part of the GRB pilot programme led by MoF. They noted that unless MoF has strong policy guidelines that oblige ministries to follow GRB, it will be difficult to let the ministries prepare gender-responsive budgets. They also thought that a strong M&E to follow up would also help, as this is not yet the case.
Ministry of Rural Rehabilitation and Development (MRRD)	Head of GU	The ministry participates in the GRB pilot programme. They are compiling gender-disaggregated data of programme's beneficiaries. They prepare budgets for the GU, but do not have the authority to advise sectoral programme planning.
Ministry of Education (MoE)	Head of GU	Not involved in GRB, although MoE is part of the pilot programme.
Equality for Peace and Democracy (EPD)	Director	EPD developed GRB manuals and conducted training sessions. The interviewee emphasised the need to align GRB with programme-based and provincial budgeting.
United Nations Development Programme (UNDP)	UNDP GEP, Policy and Planning Specialist	The interviewee is involved in the GRB pilot programme. Recently, UN Women and UNDP Afghanistan signed a Memorandum of Understanding to harmonise projects and streamline operations. One pilot initiative was the consolidation of two separate monitoring databases, which are critical for tracking progress in areas ranging from violence against women to women's economic empowerment.
UN Women	Deputy Country Representative	The interviewee favoured strengthening policy dialogue on GRB.
World Bank	Lead Financial Management Specialist	The interviewee suggested that once MoF shows interest in GRB and puts it on the PFMS reform agenda, the World Bank and DFID would support it. GRB should be presented to the Afghanistan Reconstruction Trust Fund's gender working group.

Canadian Embassy	Ambassador	The ambassador suggested adding GRB components to the Law and Order Trust Fund for Afghanistan in order to work toward more gender equality in the security sector.
Finnish Embassy	Gender Focal Point	The interviewee suggested providing information about GRB in international coordination and working groups.
United States Agency for International Development (USAID)	a) Gender Advisor, b) Deputy Gender Advisor	The interviewee suggested promoting GRB within the international donor community. It was also noted that donors focus their evaluations on quantitative aspects rather than qualitative changes.
USAID Promote, Women's Leadership Program	Deputy Chief of Party	The interviewee suggested adding National Budgeting and GRB into Promote's leadership training programmes.
Mining Governance Programme	GIZ Programme Manager	GIZ supports a targeted extra-occupational training programme for female staff at the Ministry of Mines and Petroleum in order to enhance their internal career track. This year, it is funded by GIZ, but afterwards the ministry should be responsible for funding.
GIZ Regional Capacity Development Fund (RCD)	Focus group discussion with gender advisors	Women's projects are funded through GIZ, otherwise it would be difficult to be allocated a budget. Interviewees emphasised how difficult it is to enable a meaningful participation of women in local planning processes.
General Directorate of Municipal Affairs	Focus group discussion with gender advisors	It was stressed how difficult it is to receive funding for women's projects at the local level. They suggested developing a GRB policy for municipalities' budget cycle.

Appendix 2: Tools for GRB

The shaping of national policy priorities and budget processes can heavily influence development outcomes. With limited opportunities for women’s and civil society organisations to take a proactive role in the budget process, tools are needed to ensure that a gender perspective is taken into consideration in the budget cycles. As an approach for social change, GRB can be aided in its implementation in a variety of ways, of which the following five tools are one method to measure the implementation and ensure its success.

Gender-responsive budget statement: In annual budget statements, the government would assess the gender impact of the line budgets of a number of ministries or departments throughout the public sector to analyse how their expenditure affects gender equality.

Gender-disaggregated beneficiary assessment: Actual or potential beneficiaries, both male and female, are surveyed about the effectivity of government policies and programmes and the extent to which these meet their priorities or needs. Leading questions include: How do men and women view the public services that they are said to benefit from? How are their needs being addressed via public infrastructure investments?

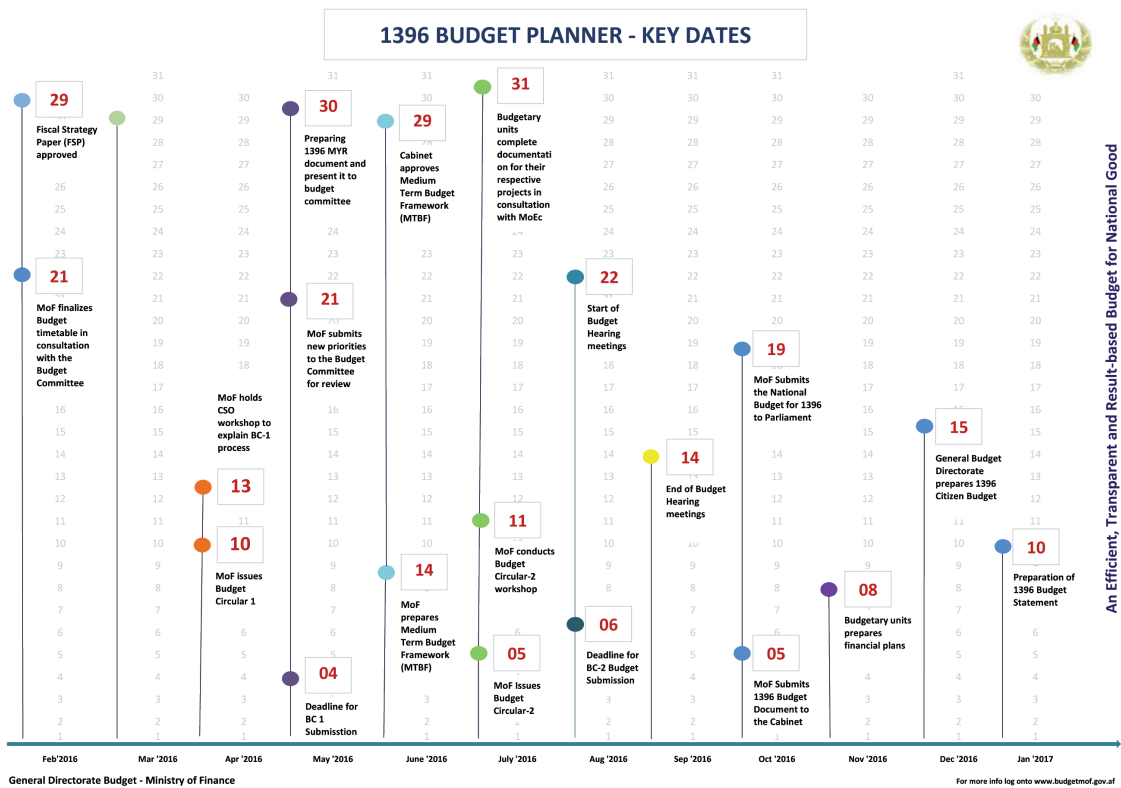
Gender-disaggregated public expenditure incidence analysis: When comparing public expenditures for one particular programme, the distribution of funds can be broken down by gender. For example, comparing educational expenditures, we can see how women and men benefit from these funds.

Gender-disaggregated analysis of the impact of the budget on time use: As a way to chart unpaid care work, this tool considers the way that time is used in households in order to track the impact of expenditures on women’s and men’s time and to ensure that unpaid work is accounted for in policy analysis.

Gender-aware medium-term economic policy framework (MTEF): Assuming that policies are created “gender neutral,” this tool considers the ways in which policies reduce or increase gender inequality and analyses how resources will be allocated over a period of around three years for the implementation of policies that promote women’s rights.

Appendix 3: Budget Planner

The national budget timetable that sets out key activities and deadlines for budget preparation is published on the MoF’s webpage.⁵⁵



55 Ministry of Finance, “National Budget Timetable for the Fiscal Year 1396,” <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/Plannner/Budget%20Planner%201396/English-Planner%201396.pdf> (accessed 10 May 2016).

Bibliography

“10 of the Most Dangerous Countries to be a Woman.” *The New Economy*, 17 June 2014. <http://www.theneweconomy.com/insight/10-of-the-most-dangerous-countries-to-be-a-woman> (accessed 21 August 2015).

“Afghan Women: Comprehensive Assessments Needed to Determine and Measure DOD, State, and USAID Progress.” Audit Report, Special Inspector General for Afghanistan Reconstruction, 2014.

Byrd, W. and Payenda K. “Afghanistan’s Revenue Turnaround in 2015.” Washington, DC: United States Institute of Peace, 2016.

Combaz, E. “Impact of Gender-Responsive Budgeting.” GSDRC Helpdesk Research Report No. 977, Governance and Social Development Resource Centre, 2013.

Council of Europe. “Information Document on Gender Budgeting.” DG II (2004) 5, Strasbourg.

Department for International Development. “Tackling Barriers to Education for Afghan Girls.” <https://dfid.blog.gov.uk/2014/07/16/tackling-barriers-to-education-for-afghan-girls> (accessed 15 October 2015).

Echavez, Chona R., SayedMahdi Mosawi and Leah Wilfreda Re Pilongo. “The Other Side of Gender Inequality: Men and Masculinities in Afghanistan.” Kabul: Afghanistan Research and Evaluation Unit and Swedish Committee for Afghanistan, 2016.

“Education and Healthcare at Risk: Key Trends and Incidents Affecting Children’s Access to Healthcare and Education in Afghanistan.” Kabul: United Nations Assistance Mission in Afghanistan and United Nations Children’s Fund, 2016.

Equality for Peace and Democracy. “Afghanistan Gender Equality Report Card: Evaluating the Government of Afghanistan’s Commitments to Women and Gender Equality. Kabul: Equality for Peace and Democracy, 2014.

“Gender Equality Project: 2013 Annual Project Progress Report.” New York: United Nations Development Programme, 2013.

Government of Afghanistan. “Gender Responsive Budgeting (GRB) Strategic Action Plan: Integrating GRB into the National Budget.” Kabul: Ministry of Finance, 2015.

Government of Afghanistan. “National Budget Document: Fiscal Year 1395.” Kabul: Ministry of Finance, 2016.

Government of Afghanistan. “100 Days Plan.” Kabul: Ministry of Finance, 2015.

Government of Afghanistan. “Afghanistan’s National Action Plan on UNSCR 1325-Women, Peace and Security, 2015-2022.” Kabul: Ministry of Foreign Affairs, 2015.

Government of Afghanistan. “Self-Reliance through Mutual Accountability Framework.” Kabul: Government of Afghanistan, 2015.

Government of Afghanistan. “Women and Men in Afghanistan in 2011.” Kabul: Central Statistics Organisation and Ministry of Women’s Affairs, 2012.

Holmes, R., R. Slater, A. Acker and A. Berezovskaja. “Gender-Responsive Budgeting in Fragile and Conflict-Affected States: A Review.” Working Paper 17, Secure Livelihoods Research Consortium, Overseas Development Institute, London, 2014.

“Increasing Accountability in Financing for Gender Equality.” Programme Brief, UN Women, 2015.

Ministry of Finance. “National Budget Timetable for the Fiscal Year 1396.” <http://www.budgetmof.gov.af/images/stories/DGB/BPRD/Plannner/Budget%20Planner%201396/English-Planner%201396.pdf> (accessed 10 May 2016).

“National Action Plan for the Women of Afghanistan (NAPWA), 2008-2018.” Kabul: Ministry of Women’s Affairs, 2008.

Nijat, Aarya. “Afghanistan’s New First Lady.” *Foreign Policy*, 9 October 2014. <http://foreignpolicy.com/2014/10/09/afghanistans-new-first-lady> (accessed 2 August 2015).

OECD Development Centre. “Social Institutions & Gender Index: 2014 Synthesis Report”. Paris: OECD Development Centre, 2014.

Office of the President. “President Ghani: Afghan Women Play Genuine Role in Peace Negotiations.” <http://president.gov.af/en/news/48919>, 30 June 2015 (accessed 3 March 2016).

O’Hagan, Angela. “Gender Budgeting as Feminist Policy Change: Framework of Favourable Conditions.” http://www.wu.ac.at/fileadmin/wu/d/i/vw3/Session_6_O_Hagan_Presentation.pdf (accessed 15 July 2015).

Organisation for Economic Co-Operation and Development (OECD). “From Commitment to Action: Financing Gender Equality and Women’s Rights in the Implementation of the Sustainable Development Goals.” OECD DAC Network on Gender Equality, 2015.

Popal, S. “Making Budget Accountable, Transparent and Participatory in Afghanistan.” Policy Brief, Integrity Watch Afghanistan, 2015.

Promote Afghan Women. “Opportunities: About Promote.” <https://promoteafghanwomen.org/en/about-us/about-promote> (accessed 1 November 2015).

“Public Financial Management Act: Acts Supplement No. 2.” *The Uganda Gazette*, No. 11 Volume CVIII, 6 March 2015, Government of Uganda.

“Realizing Self-Reliance: Commitments to Reforms and Renewed Partnership.” Presentation, London Conference on Afghanistan, 4 December 2014.

Schneider, K. “Manual for Training on Gender Responsive Budgeting.” Eschborn: Deutsche Gesellschaft für Technische Zusammenarbeit, 2006.

Shaheer Anil, Ahmad, Melike Karlidag and Saeed Parto. “Implementation of the National Action Plan for Women in Afghanistan: An Assessment.” Kabul: Afghanistan Public Policy Research Organization, 2014.

Sharp, R. “Budgeting for Equity: Gender Budget Initiatives within a Framework of Performance Oriented Budgeting.” New York: UNIFEM, 2003.

United Nations. “Addis Ababa Action Agenda of the Third International Conference on Financing for Development.” New York: United Nations, 2015.

United Nations. “Report of the UN Economic and Social Council for 1997.” A/52/3, 18 September 1997.

United Nations Assistance Mission in Afghanistan. “Afghanistan Annual Report 2015: Protection of Civilians in Armed Conflict.” Kabul: United Nations Assistance Mission in Afghanistan, 2016.

United Nations International Children’s Emergency Fund, “Country Programme Action Plan 2015-2019”. United Nations International Children’s Emergency Fund, 2014.

United Nations Office for the Coordination of Humanitarian Affairs. "2016 Humanitarian Needs Overview. Afghanistan." New York: United Nations Office for the Coordination of Humanitarian Affairs, 2015.

UN Women. "Financing for Gender Equality." <http://gender-financing.unwomen.org/en/about-us> (accessed 14 August 2015).

World Bank. "Afghanistan: Emerging from Transition." 4-5 September 2015, Senior Officials Meeting, World Bank Group.

World Bank. "Gender Community of Practice for Finance Ministers." <http://www.worldbank.org/en/topic/gender/gender-equality-community-of-practice-for-finance-ministers> (accessed 4 April 2016).

World Bank. "Women's Role in Afghanistan's Future: Taking Stock of Achievements and Continued Challenges." Washington, DC: World Bank, 2014.

World Bank. "World Development Report 2012: Gender Equality and Development." Washington, DC: World Bank, 2012.

Request for Feedback

AREU is very interested to hear from its research users. Whether you are a regular reader of our publications, have attended an AREU lecture or workshop, use the library, or have only just become familiar with the organisation, your opinions and feedback are valuable. They can help us deliver on our mandate as best we can by informing our approach to research and the way we communicate results. The easiest way to provide feedback is to email areu@areu.org.af.

Alternatively, you can call +93 (0)799 608 548. You are free to tell us what you like, but some potentially useful information is:

- How you engage with AREU (i.e., through publications, meetings, etc.)
- What you use AREU research for
- How you receive AREU publications
- Whether you use hard or soft copy versions
- How publications could better present information to you
- Your thoughts on our research processes or results
- Suggested areas of research
- Your favourite AREU publications or events
- What you believe we could do better
- Your field of interest, employment or study, as well as location

Recent Publications from AREU

All publications are available for download at www.areu.org.af, and most in hardcopy for free from the AREU office in Kabul.

Date	Publication Name	Author	Available in Dari	Available in Pashto	Research Theme	Publication Type
August 2016	Civil Service Reform in Afghanistan: Roles and Functions of the Civil Service Sector	Sayed Hashmatullah Hashimi and Gerhard Lauth			Civil Service Reform and Governance	Issues Paper
July 2016	The Role of Civil Society in Promoting Good Governance in Afghanistan	Orzala Ashraf Nemat and Karin Werner			Civil Society and Governance	Issues Paper
July 2016	Subnational Governance in Afghanistan	Aarya Nijat; Kristof Gosztonyi; Basir Feda, and Jan Koehler			Subnational Governance	Issues Paper
July 2016	Bringing the State Closer to the People: Deconcentrating Planning and Budgeting in Afghanistan	Nematullah Bizhan; Ferhat Emil and Haroon Nayebkhail			Provincial Planning and Budgeting and Governance	Issues Paper
May 2016	A Balancing Act for Extractive Sector Governance	Javed Noorani and Lien De Broukere			Mining & Governance	Issues Paper
May 2016	Developing transboundary water resources: What perspectives for cooperation between Afghanistan, Iran and Pakistan?	Vincent Thomas with Mujib Ahmad Azizi and Khalid Behzad			Natural Resource Management	Case Study
May 2016	A Closer Look at Men and “Masculinities”: Their Proactive Contribution to Gender Equality	Leah Wilfreda RE Pilongo, Chona R. Echavez, Pervaiz Tufail, SayedMahdi Mosawi	✓	✓	Gender	Policy Note
April 2016	A State Built on Sand: How Opium Undermined Afghanistan	David Mansfield			Natural Resource Management	Book
April 2016	Briefing Note on Fieldwork in Kandahar Province, December 2015 - January 2016: Opium Poppy and Rural Livelihoods	Paul Fishtein	✓	✓	Natural Resource Management	Brief
March 2016	The Afghan National Army After ISAF	Antonio Giustozzi & Ali Mohammad Ali			Governance	Briefing Paper

Date	Publication Name	Author	Available in Dari	Available in Pashto	Research Theme	Publication Type
February 2016	The Devil is in the Details: Nangarhar's continued decline into insurgency, violence and widespread drug production	David Mansfield	✓	✓	Natural Resource Management	Brief
February 2016	The Political Economy of Education and Health Service Delivery In Afghanistan	AREU			Governance & Political Economy	Issues Paper
January 2016	Household Water Insecurity: Changing Paradigm for Better Farming the Realities of Sustainable Access to Drinking Water in Afghanistan	Thomas Vincent	✓	✓	Sustainable Livelihoods	Discussion Paper
January 2016	The Other Side of Gender Inequality: Men and Masculinities in Afghanistan	Chona R. Echavez; SayedMahdi Mosawi, and Leah Wilfreda RE Pilongo	✓	✓	Gender	Issues Paper



All AREU publications can be downloaded from our website (www.areu.org.af). Many are also available for free in hardcopy from the AREU office in Kabul.

Afghanistan Research and Evaluation Unit
Hs. 144, 3rd street on the left from Charahi Haji Yacoub toward Charahi Shaheed, First block on the right Shahr-i-Naw Kabul, Afghanistan
Phone: +93 (0) 799 608 548
Email: areu@areu.org.af
Website: www.areu.org.af

ISBN 978-9936-628-28-1



9 789936 628281