




DEVELOPMENT FUTURES SERIES WORKING PAPERS

Durable transformation and structural changes for gender equality through PFMS and budgetary cycles:

Using gender-responsive budgeting as a pathway to gender
equality in PALOP-TL countries

by Ricardo Godinho Gomes, Damaris Rosabal and Graça Sanches



UNDP is the leading United Nations organization fighting to end the injustice of poverty, inequality and climate change. Working with our broad network of experts and partners in 170 countries, we help nations to build integrated, lasting solutions for people and planet. Learn more at undp.org or follow at [@UNDP](https://twitter.com/UNDP).

The views expressed in this publication are those of the author(s) and do not necessarily represent those of the United Nations, including UNDP, or the UN Member States.

Copyright © UNDP June 2023
All rights reserved
United Nations Development Programme
1 UN Plaza, New York, NY 10075, USA

Durable transformation and structural changes for gender equality through PFMS and budgetary cycles:

Using gender-responsive budgeting as a pathway to gender equality in PALOP-TL countries

by Ricardo Godinho Gomes (ricardo.g.gomes@undp.org),

Damaris Rosabal (drosabal@gmail.com), and

Graça Sanches (graca.maria.sanches@gmail.com)¹

¹ Ricardo Godinho Gomes is a political scientist and the UNDP Chief Technical Advisor for the UNDP EU-funded multi-country and South-South/Triangular Cooperation Programme for Consolidating Economic Governance and PFMS in the PALOP-TL countries (Pro PALOP-TL SAI); Damaris Rosabal is a PhD student in Gender Studies and researcher on women's empowerment and GRB at Pro PALOP TL SAI; Graça Sanches is an ex-MP and global influencer on gender matters. She was the National Gender Specialist of the Pro PALOP-TL SAI. **Acknowledgements:** The paper was written under the supervision of Ricardo Godinho Gomes, Chief Technical Advisor for the Pro PALOP-TL SAI, UNDP. The authors are grateful to Nohman Ishtiaq, Senior Expert, Public Finance Management and SDG Budgeting, Sustainable Finance Hub, UNDP and Manita Ray, Financing for Gender Equality Specialist, UNDP for review and valuable comments as well as to Tanya Pedersen, Nicole Igloi, Jinglan Zhou from the UNDP Development Future Series Team and Aroa Santiago, Temilola Adeoye from the UNDP Gender team for quality oversight over the publication.

Contents

| | |
|---|----|
| Abstract | 3 |
| Introduction | 4 |
| 1. Gender Equality: a key dimension in PFMS | 6 |
| 1.1 Framing gender equality in the broader sustainable human development context in the PALOP-TL countries | 7 |
| 2. The Pro PALOP-TL SAI’s Methodology for Gender-Responsive Budgeting and Oversight | 10 |
| 2.1. Contributions of the Pro PALOP-TL SAI model to transformational changes towards gender equality in the PALOP-TL countries: Cabo Verde, Angola and São Tomé and Príncipe case studies | 13 |
| Cabo Verde Case Study | 13 |
| Angola Case Study | 16 |
| São Tomé and Príncipe Case Study | 18 |
| 3. Conclusion and key insights | 20 |
| References | 21 |

Figures

| | |
|---|----|
| Figure 1: Pro PALOP TL SAI GRB Standard Model | 11 |
| Figure 2: Pro PALOP TL Classification Levels—Contribution for Gender Equality | 12 |
| Figure 3: Total percentage expenditure from the approved state budget to programmes N1, N2 and N3 Total of general state budgets, Cape Verde: 2017, 2019, 2020, 2021 and 2022 | 14 |

Abstract

The six PALOP-TL countries had in 2021 a total estimated population of 70.3 million, mostly concentrated in Angola and Mozambique (93.9 percent of the total), 50.75 percent of whom are women. In 2021, the average GDP for these countries was an estimated \$1,831, which, as has become too evident in the aftermath of the COVID-19 pandemic, benefits men and women differently, with considerable gender imbalance. Individually, these countries have varying demographics, human development, economic incomes and political development contexts (some are Small Island Developing States or SIDS; others are post-conflict and fragile). In this context, promoting gender equality and a more gender-equal economy in a sustainable way is not only a policy, economic and political imperative but an ethical one.

This paper showcases how a model that uses gender-responsive budgeting as a tool to promote gender equality, developed in the context of the Programme for Consolidating Economic Governance and PFMS in the PALOP-TL countries, Pro PALOP-TL SAI, leads to transformational and structural changes in PFMS and, consequently, results in more gender-equal economies and gender equality in the referenced countries (and could also be applied to other countries or at regional/global levels).

Introduction

The Programme for Consolidating Economic Governance and Public Finance Management Systems (PFMS) in the PALOP-TL countries² (Pro PALOP-TL SAI³) focuses on promoting economic governance through transparency, accountability and inclusiveness of public accounts and policies in six countries: Angola, Cabo Verde, Guinea Bissau, Mozambique, São Tomé and Príncipe and Timor-Leste.

The PALOP-TL countries and the Pro PALOP-TL SAI (short for supreme audit institution) programme provide a unique opportunity for a case study that lifts the analysis and debate on the issue covered by this paper beyond the context of the six referenced countries. These countries have different characteristics in terms of demography, GDP per capita and human development.

According to the Statistics Agency of the United Nations,⁴ the PALOP-TL population in 2021 reached an estimated 70.3 million (50.75 percent of whom are women).⁵ In terms of GDP per capita, Angola⁶ is classified as a medium-high income country; Cabo Verde,⁷ São Tomé and Príncipe⁸ and Timor-Leste⁹ are medium-low income countries; and Guinea-Bissau¹⁰ and Mozambique¹¹ are low-income countries.¹² Cabo Verde, São Tomé and Príncipe and Timor-Leste are countries with average levels of human development, while Angola, Guinea Bissau and Mozambique are ranked as low human development countries.¹³ Cabo Verde, Guinea Bissau, São Tomé and Príncipe and Timor-Leste are SIDS¹⁴ with complex development challenges and are also LDCs¹⁵ (except for Cabo Verde).

It is noteworthy that the PALOP-TL countries began their South-South bilateral cooperation in the 1970s in the aftermath of their respective independence and maintained very close relations with Timor-Leste. Irrespective of its geographic discontinuity, the “PALOP-TL region” constitutes a cohesive community that shares common legal frameworks, institutional practices and cultures, a common language, history and a long-standing tradition of South-South and bilateral cooperation, providing a framework for this case study and demonstrating why its lessons, insights and recommendations are relevant for policymakers and development practitioners working for gender equality not only in the PALOP-TL countries but beyond in the region and/or globally.

Since 2014, this European Union–funded UNDP South-South/Triangular Cooperation (SStC) and peer-to-peer learning multi-country programme has quite successfully put forward a holistic approach for strengthening public finance management (PFM) systems. The programme’s executive built successful partnerships and communities of practice (CoP), proposed innovative approaches from long-term sustainable development planning to budget formulation/execution and external/independent oversight and audit that resulted in

² Angola, Cabo Verde, Guinea Bissau, Mozambique, São Tomé and Príncipe and Timor-Leste.

³ <https://agora-parl.org/pt-pt/pro-palop-tl-sai>.

⁴ <http://data.un.org/en/index.html>.

⁵ Projected population (000, 2021) estimates (medium fertility variant): Angola, 33,934 (51.07 percent women); Cabo Verde, 562 (49.60 percent women); Guinea Bissau, 2,016 (52.13 percent women); Mozambique, 32,163 (52.85 percent women); São Tomé and Príncipe, 223 (49.90 percent women); Timor-Leste, 1,344 (48.97 percent women).

⁶ \$2 670.9 in 2021. Source: <http://data.un.org/en/iso/ao.html>.

⁷ \$3 603.8 in 2021. Source: <http://data.un.org/en/iso/cv.html>.

⁸ \$688.4 in 2021. Source: <http://data.un.org/en/iso/gw.html>.

⁹ \$503.7 in 2021. Source: <http://data.un.org/en/iso/mz.html>.

¹⁰ \$1 961.2 in 2021. Source: <http://data.un.org/en/iso/st.html>.

¹¹ \$1 560.5 in 2021. Source: <http://data.un.org/en/iso/tl.html>.

¹² World Bank Open Data 2016. Source: <https://data.worldbank.org/>.

¹³ Human Development Report 2016. Source: <https://hdr.undp.org/content/human-development-report-2016>.

¹⁴ <https://sdgs.un.org/topics/small-island-developing-states>

¹⁵ Least Developed Countries: <https://www.un.org/ohrls/content/list-sids>.

outstanding outcomes showcased in the programme’s narrative and financial reports (2021–22,¹⁶ 2018–2020,¹⁷ 2014–17¹⁸) and evaluation reports (2017 and 2021¹⁹).

As described in the OECD-UNDP 2020 publication ‘Framework for SDG Aligned Finance’, the “COVID-19 crisis, climate related disasters, and famine are hitting the most vulnerable and worsening gender gaps”. As a result of the COVID-19 pandemic, the gap to achieving a number of sustainable development goals (SDGs) is increasing again, threatening to hamper progress made towards development across countries. The report states that the crisis magnified the ‘scissors effect’ of SDG financing, provoking a sharp decline in available resources (official development assistance or ODA and external private financing) with risks of collapse in 2020, as well as an increase in needs (extreme poverty and loss of jobs increased) with inequality rising and disproportionately affecting certain groups (women being the most affected), particularly in middle- and low-income countries.²⁰ According to a 2020 analysis commissioned by UN Women and UNDP, by 2021 around 435 million women and girls would be living on less than \$1.90 a day—with 47 million pushed into poverty as a result of COVID-19—and without gender-responsive policies, the crisis risked derailing hard-won gains.²¹

As discussed earlier, the six PALOP-TL countries had, in 2021,²² a total estimated population of 70.3 million, mostly concentrated in Angola and Mozambique (93.9 percent of the total), 50.75 percent of whom are women.²³ The average GDP for these countries is \$1,831, as estimated for 2021.²⁴ As the aftermath of the COVID-19 pandemic has made evident, the GDP benefits men and women differently, with considerable gender imbalance.²⁵ Individually, these countries have different demographics, human development, economic incomes and political development contexts (some are SIDS, and others are post-conflict and fragile). In this context, promoting gender equality and a more gender-equal economy in a sustainable way is not only a policy, economic and political imperative but an ethical one.

This paper showcases how a model that uses gender-responsive budgeting as a tool to promote gender equality, developed in the context of the Programme for Consolidating Economic Governance and PFMS in the PALOP-TL countries, Pro PALOP-TL SAI, leads to transformational and structural changes in PFMS and, consequently, results in more gender-equal economies and gender equality in the referenced countries (but could also be applied to other countries or at regional/global level).

¹⁶ https://www.agora-parl.org/sites/default/files/pdf/relatorio_2021-22/RelatorioNarrativoFinanceiro.pdf.

¹⁷ https://agora-parl.org/sites/default/files/palop-publications/Relat%C3%B3rio_Narrativo_e_Financeiro_Anuar_2018-2020.pdf.

¹⁸ http://old.agora-parl.org/documents-palop/Relatorio%20Narrativo%20e%20Financeiro_2013-2017_PT_Final.pdf.

¹⁹ https://www.agora-parl.org/sites/default/files/pdf/2022_03_Relatorio_Final_de_Avaliacao_Intermedia_ProPALOPTL.pdf.

²⁰ OECD, UNDP 2020, ‘Framework for SDG Aligned Finance’.

²¹ UN Women 2020, ‘From Insight to Action: Gender Equality in the Wake of COVID-19’.

²² <http://data.un.org/en/index.html>.

²³ Angola, 33,934,000 (51.07 percent women); Cabo Verde, 562,000 (49.60 percent women); Guinea Bissau, 2,016,000 (52.13 percent women); Mozambique, 32,163,000 (52.85 percent women); São Tomé and Príncipe: 223,000 (49.90 percent women); Timor-Leste, 1,344,000 (48.97 percent women).

²⁴ Angola: \$2,670.9 in 2021. Source: <http://data.un.org/en/iso/ao.html>. Cabo Verde: \$3,603.8 in 2021. Source: <http://data.un.org/en/iso/cv.html>. Guinea Bissau: \$688.4 in 2021. Source: <http://data.un.org/en/iso/gw.html>. Mozambique: \$503.7 in 2021. Source: <http://data.un.org/en/iso/mz.html>. São Tomé and Príncipe: \$1,961.2 in 2021. Source: <http://data.un.org/en/iso/st.html>. Timor-Leste: \$1,560.5 in 2021. Source: <http://data.un.org/en/iso/tl.html>.

²⁵ OECD, UNDP 2020, ‘Framework for SDG Aligned Finance’. <https://www.oecd.org/development/financing-sustainable-development/Framework-for-SDG-Aligned-Finance-OECD-UNDP.pdf>.

Gender Equality: a key dimension in PFMS



In Cabo Verde, “according to the most recent employment survey,²⁶ 59.2 percent of the working-age population is either employed or looking for work. Of the total working-age population (15–65 years), only 51 percent of the female were active, while among the male population this proportion was 65 percent, indicating a gender gap of 14 percent. Equally high is the gap (12 percent) between the employed male active population (55 percent) and the employed female active population (43 percent). The difference in labour force participation between women and men is significant: 52.1 percent for women and 66.3 percent for men. The largest differences regarding this participation are in rural areas (56.3 percent for men and 35.3 percent for women). In rural areas, inactivity among women is 63.9 percent and among men 44.5 percent, showing a gender gap of 19 percent” (PNIG, 2021).²⁷ This data shows the vulnerability of Cabo Verdean women with regards to poverty, access to income and economic autonomy.

The Report on Gender Equality (2022) in Angola²⁸ explores different dimensions of gender inequality. It notes that a 2019 study carried by Mosaiko and FEC civil society organizations (CSOs) indicated that the “majority of men confirm that hitting a woman is acceptable” for various reasons, including: the man’s jealousy, the woman questioning the man’s decisions and the woman talking to a neighbor. Data from the IIMS (2015–2016) confirm this result: 32 percent of women have experienced physical violence and 34 percent of married women aged 15–49 have experienced some type of physical or sexual violence.

In this context, promoting gender equality and a more gender-equal economy in a sustainable way has become a policy, economic and political imperative, as well as an ethical one.

Gender equality is a cross-cutting issue in PFMS. One of the most efficient ways to promote gender equality in PFMS is through gender-responsive budgeting (GRB) and the oversight of public expenditures linked with the execution of public budgets and the delivery of gender-related public policies (particularly projects/programmes and SDG Goal 5 targets). The Pro PALOP-TL SAI interventions have contributed critically to promoting these goals in the six PALOP-TL countries.

Measuring impact normally takes longer than the lifespan of a project or programme; nevertheless, in the current case, it is possible to find examples during the programme’s lifecycle of change through improvements observed at outcome level in the “lives of women and girls”. Below are some examples of change at the outcome level that occurred in the beneficiary countries during the implementation of the programme, with evidence linking such change to the programme’s outputs/activities:

Cabo Verde

- The new Budget Framework Law, law no. 55/IX/2019, establishes the bases for drafting, executing, and monitoring the state budget. Article 12 of the law introduces a principle on inclusion of gender issues in the state budget.
- The ‘gender marker’ in the state Budgetary and Financial Information Management System, the SIGOF, has been used effectively since 2019 for the classification of projects according to their contribution to gender equality goals.

²⁶ Inquérito Multiobjetivo Contínuo (IMC) 2018.

²⁷ Cabo Verde’s National Policy for Gender Equality.

²⁸ Diagnóstico de Igualdade de Género de Angola 2022, CESO GIZ.

Angola

- A presidential decree provides 'Instructions for the Preparation of the Medium-Term Expenditure Framework 2022–2025', with GRB envisioned for 2022.
- The 'gender marker' in the state Budgetary and Financial Information Management System, the SIGFE, was set up in 2022 for the classification of programmes according to their contribution to gender equality goals.

São Tome and Príncipe

- There is a specific orientation by the executive for the integration of GRB/gender marker in the 2022 State Budget.
- A pilot exercise on gender-responsive budgeting was carried out for the water and sanitation sector in the 2022 state budget.

Data gathered by the Pro PALOP-TL SAI monitoring and evaluation tools²⁹ show that the programme's interventions led to the following GRB outcome changes:

- In 2019, only Cabo Verde adopted GRB in its budgetary cycle. In 2021, other than Guinea Bissau, all PALOP-TL countries adopted GRB in their budgetary cycles.
- In 2019, parliaments and CSOs were not systematically using GRB in any PALOP-TL country. In 2021, except for Guinea Bissau, parliaments and CSOs in all other PALOP-TL countries were able to use GRB systematically through the Pro PALOP-TL SAI methodology.

1.1 Framing gender equality in the broader sustainable human development context in the PALOP-TL countries

The comparative analysis carried out by the Pro PALOP-TL SAI expert team shows that countries with more advanced GRB processes have had better results in improving the lives of women and girls. Improvements are evident in all six PALOP-TL countries with evidence available, namely Cabo Verde, Angola, Mozambique and São Tomé and Príncipe. The latter has seen a significant improvement in the gender inequality index when compared to 2018.

According to the United Nations Human Development Reports, 2018 and 2021 brought positive developments promoting gender equality in the PALOP-TL countries. It is safe to state that instruments of economic governance and gender-sensitive budgeting have been pivotal to this positive trend.

The United Nations Gender Inequality Index shows improvement in inequality for reproductive health, empowerment and the labour market dimension between 2018 and 2021 for PALOP-TL countries:

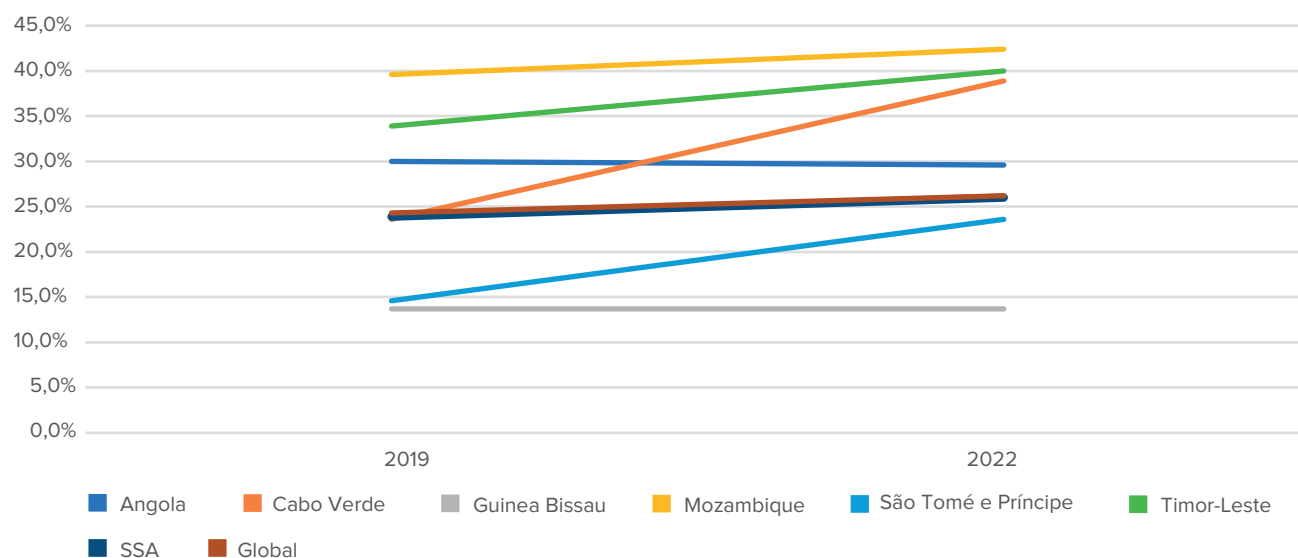
| UNITED NATIONS GENDER INEQUALITY INDEX | | |
|--|---------|-------|
| PALOP AND TIMOR-LESTE | 2018 | 2021 |
| Angola | 0.578 | 0.573 |
| Cabo Verde | 0.372 | 0.349 |
| Guinea Bissau | No data | 0.672 |
| São Tomé and Príncipe | 0.547 | 0.494 |
| Mozambique | 0.569 | 0.537 |
| Timor-Leste | No data | 0.378 |

Source: United Nations Human Development Report 2018–2021

²⁹ https://lookerstudio.google.com/reporting/2ad63ab8-6797-4375-a28f-036acac173a2/page/p_zu0qx3zipc.

As is widely acknowledged, inequality begins at an early age, and women are vastly underrepresented in decision-making positions in government. Although there is some evidence of recent improvement, gender parity in parliamentary representation is still far from being realized, while representation at this level is critical for women to influence policy. Between 2019 and 2022, in all PALOP-TL countries other than Guinea Bissau, the number of seats in parliaments held by women increased significantly.

Seats held by women in the PALOP-TL



Source: IPU Global data on national parliaments 2022

While Mozambique is clearly above the other PALOP-TL countries, women seized more seats during that period in Cabo Verde and São Tomé and Príncipe—with their numbers increasing by 15.3 percent and 9.0 percent, respectively. In 2022, amongst the PALOP-TL countries, only Guinea Bissau and São Tomé and Príncipe stayed below the Sub-Saharan Africa and global averages.

For the same timeframe, there was a significant increase in the percentage of girls with at least some secondary education from 2018 (23.1 percent) to 2021 (28.2 percent) in Angola (SDG 4.5), while in São Tomé and Príncipe (SDG 3.7), the adolescent birth rate decreased from 94.6³⁰ (2015–2020) to 74.4 in 2021.³¹ These improvement trends in the lives of women and girls were observed in the period covered by the case study but also during the implementation period of the Pro PALOP-TL SAI.

A thorough review of the literature and an evidence-focused assessment carried out in the context of the Pro PALOP-TL SAI confirmed that strengthening PFMS and economic governance in these countries would not be successful without a strategy to promote gender equality. As is the motto in Pro PALOP-TL SAI interventions to promote gender equality through GRB: “words don’t change policies, but budgets do.” Consequently, gender equality is now considered a Pro PALOP-TL SAI cross-cutting issue. Hence, a strategy to ‘walk the talk’ and effectively ensure the mainstreaming of gender in PFMS in the six countries covered by the programme was put forward. It was therefore essential that the budgetary processes in those countries become gender-responsive.

Against this background, this paper aims to demonstrate the transformative impact of GRB using evidence³²

³⁰ Births per 1,000 women ages 15–19.

³¹ Reference UNDP Human Development Reports 2019 and 2020–2021.

³² Empirical data used in the paper were produced and collected in the context of the implementation of the Pro PALOP TL SAI methodology for GRB in the PALOP TL countries. Good practices and implementation challenges faced were identified.

collected in the context of the implementation of the Pro PALOP-TL SAI methodology in the PALOP TL countries. In other words, it showcases how the standardization/systematization of the Pro PALOP-TL SAI's methodology for gender-responsive budgeting and oversight of gender-equality-related expenditures has been pivotal in transforming PALOP-TL state budgets into increasingly gender-sensitive instruments of public policy. In addition, it addresses how this methodology has been used for promoting durable legal framework reforms of state budget laws and budgetary cycles. The methodology has become a powerful tool to strengthen capacities for legislative oversight, social monitoring and independent/external audits focused on a government's capacity to effectively promote gender equality and national SDG5 targets.

The Pro PALOP-TL SAI's Methodology for Gender-Responsive Budgeting and Oversight **2**

Much of what is described above and detailed below is fully conversant with UNDP's Budgeting for SDG (B4SDG) agenda and methodology (the five foreseen steps are observed), with cross-cutting SDG5 into budgeting exercises with intermediary (mid-level) and maximum (max-level) scope.³³

The paper also aims to inform a wider public by bringing to light the dynamics around GRB in the PALOP-TL countries while sharing the results achieved by these countries in promoting gender equality. These results were driven by research and desk reviews but also through advocacy, technical capacity building and policy advice.

Considering the differences referenced above among PALOP-TL countries but also their similarities and convergent interests, the paper also expects to make the case for the scale-up of the model beyond the PALOP-TL countries' context.

The implementation of the Pro PALOP-TL SAI methodology promoted durable transformation and structural changes for gender equality through the effective mainstreaming of GRB in PFMS and budgetary cycles, providing the authors with the opportunity to collect and analyze solid and reliable data on state budgets and expenditure reports with 'gender-lenses'.

The Pro PALOP-TL SAI model allows for the integration of a gender approach into the budget cycle. The model is inspired by tools adopted by UNDP and OECD-DAC regarding the use of gender markers and by UN Financing Mechanisms for Gender Equality. The model's guidelines are available online on the Pro PALOP-TL SAI programme's website³⁴ (in PT language only).

The model follows a three-step logic and integrates a set of commonly used GRB tools, namely: (i) gender budget statement, (ii) gender budget coding and tagging; (iii) gender public expenditure reviews; (iv) gender value for money audits; (v) women participatory budgeting and (vi) gender-focused parliamentary budget oversight.

Through a 'virtual circle', it uses analysis as a tool to enhance advocacy (by the legislature and CSOs), to inform planning (by the executive planning units) and audits (by the supreme audit institutions) and to guide budgeting (by the executive budgeting units). An 'all-of-government' approach through which refined analysis leads to stronger advocacy/political pressure, it is also used to more accurately inform medium-long-term planning and performance audit/impact assessments—all of which contribute to budgeting with gender lenses and allocating resources where they are most needed.

Since 2017, the Pro PALOP TL SAI has been applying this model with robust consolidated results. Fig. 1 shows the model structure and workflow.

³³ UNDP 2020, 'Budgeting for the Sustainable Development Goals: Aligning Domestic Budgets with SDGs'. https://sdgfinance.undp.org/sites/default/files/UNDP%20Budgeting%20for%20the%20SDGs%20-%20Guidebook_Nov%202020.pdf.

³⁴ <https://agora-parl.org/pt-pt/pro-palop-tl-sai/articles-publications/orcamentacao-sensivel-ao-genero-e-possivel-metodologia>.

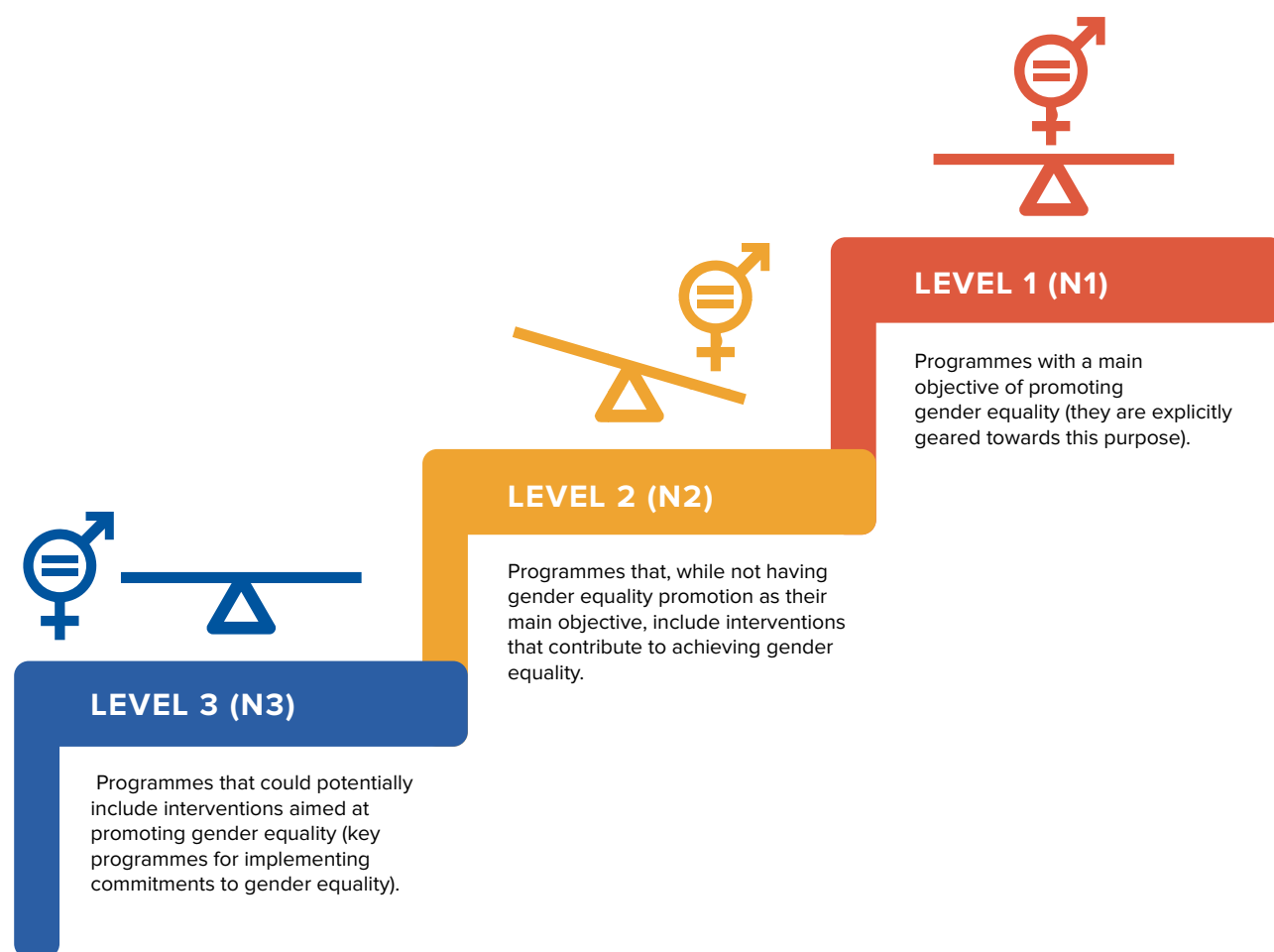
Figure 1: Pro PALOP TL SAI GRB Standard Model



Source: Pro PALOP TL SAI (2022)

- Step 1:** find entry points for the integration of a gender approach, making it possible to analyze (i) normative and legal frameworks that govern the budgetary process; (ii) formats, planning forms, programming; (iii) classification system and budget records; and (iv) reports and gender maps, as well as key documents in the budgetary cycle. This step allows for the identification of opportunities to mainstream gender issues into budgetary cycles by the executive (planning and budgeting).
- Step 2:** carry out gender-sensitive budget analysis, which includes (i) qualitative analysis of government programmes (long- and medium-term), national and sectoral strategic planning documents with a gender focus and the legal and normative framework of the budget process; (ii) the use of tiered classification (N1, N2 and N3) categorizing funded programmes according to their level of gender mainstreaming; (iii) an articulated cross-reading of strategic planning and budget documents, matching the later with the first to enhance coherence and maximize the potential for financing gender-focused interventions and public policies.

Figure 2: Pro PALOP TL Classification Levels—Contribution for Gender Equality



Source: Pro PALOP-TL SAI (2022)

- Step 3:** Ensure budgetary oversight/scrutiny, which allows for (i) informed and in-depth analysis of state budget execution that is instrumental in finding gender gaps in public policies.

By using the Pro PALOP-TL SAI Standard Model, members of parliament, CSO members, and auditors in supreme audit institutions are empowered and trained to analyze state budgets and their execution with gender lenses. This allows them to unify and simplify the information so that a comparative basis can be established; more importantly, it makes gender gaps visible to policymakers. This methodology is being used by PFM state and non-state actors (government, parliament, civil society, supreme audit institutions) in the PALOP-TL countries as a powerful tool for gender mainstreaming in budgetary cycles with durable, transformational and structural changes towards gender equality in their PFMSs. Change and transformation can take place in individual capacities and attitudes, legal frameworks and institutional culture and even in the use and dissemination of taxonomy that is gender-sensitive.

When and if used efficiently, the model contributes to transformational and structural changes that are leading to more gender-equal economies and greater gender equality in the PALOP-TL countries.

2.1. Contributions of the Pro PALOP-TL SAI model to transformational changes towards gender equality in the PALOP-TL countries: Cabo Verde, Angola and São Tomé and Príncipe case studies

To better understand how the Pro PALOP-TL SAI standard model uses GRB to trigger changes in gender equality, this paper will present three case studies that are based on data collected and analyzed in Cabo Verde (case 1), Angola (case 2) and São Tomé and Príncipe (case 3).

Cabo Verde Case Study

As noted, Cabo Verde is a SIDS medium-low-income country with average levels of human development. The Cabo Verde government is using a relatively results-based budgeting approach and a programme budget structure.

Since the official rectification in 1981 of the Committee on the Elimination of Discrimination against Women (CEDAW), the country has come a long way in terms of gender equality. This journey has been made through breakthroughs in institutional and legal frameworks and has led to the development of public policies that promote and accelerate the autonomy of women and gender equality in Cabo Verde. In 1994, Cabo Verde created the Institute of Female Condition, now known as the Institute for Gender Equality and Equity (ICIEG), which is the agency responsible for the design and coordination of public policies promoting gender equality, in full alignment with the country's commitments to the CEDAW.

The formulation of the Strategic Sustainable Development Plan (PEDS 2017–2021) carried out in 2017 had, as legal basis, the country's constitution and used the ICIEG as its institutional framework. UN Women provided technical support to ICIEG and the Ministry of Finances (planning directorate) for the mainstreaming of gender into the PEDSI formulation process, while the Pro PALOP-TL SAI provided expert support to the Ministry of Finances (budget and accounting directorate) to develop and integrate a gender markers' scale into the National Integrated Financial and Budgetary Management System (SIGOF).³⁵ These processes that were led by the Ministry of Family and Social Inclusion and the Ministry of Finance/Planning had the following results:

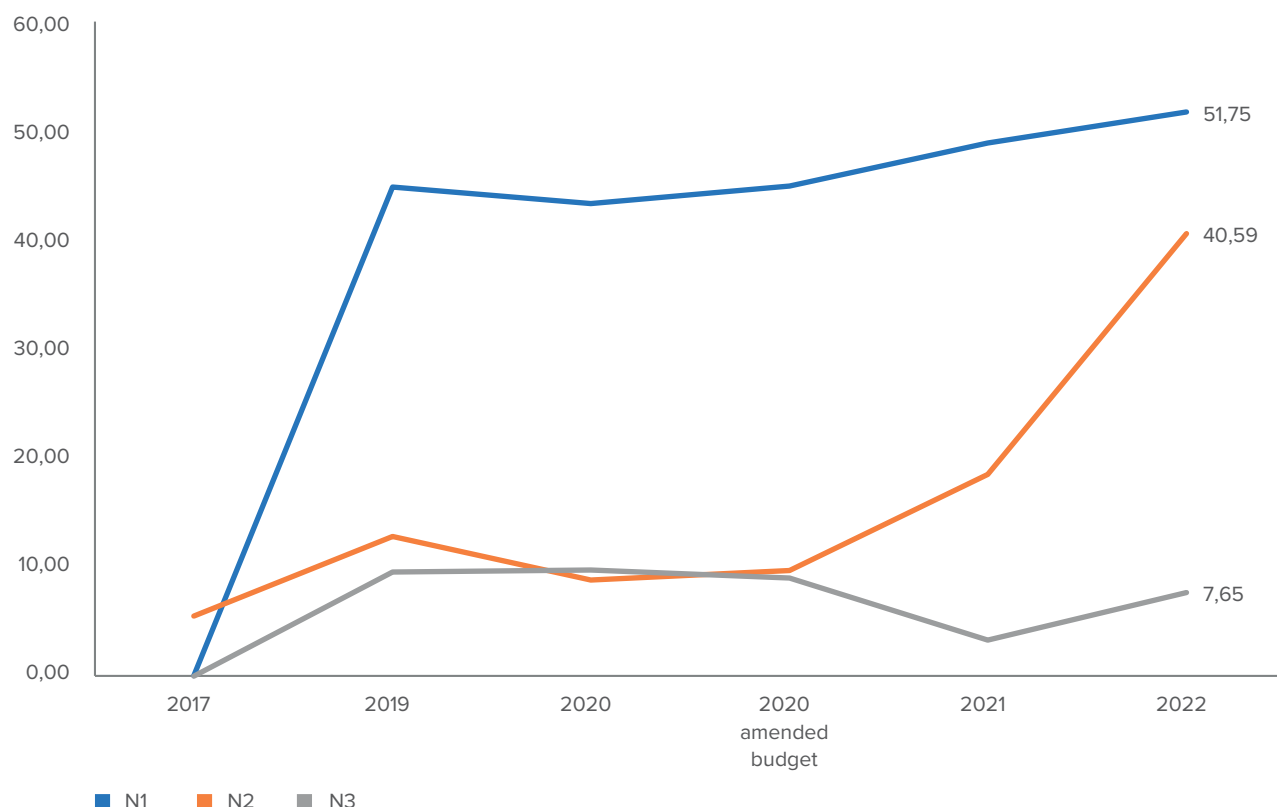
- Gender mainstreaming in the PEDSI and programmes with the specific goal of promoting gender equality;
- Approval of the new Budgetary Framework Law, law no. 55/IX/2019, which establishes the bases for the preparation, execution and control of the state budget. Article 12 of the law introduces a principle on the inclusion of gender issues in the state budget;
- Integration of the 'gender marker' at the SIGOF level for project classification.

In 2018, a pilot of the gender markers' scale was developed and integrated into the SIGOF with Pro PALOP-TL SAI expert support, marking 80 percent of the projects in the State Budget.

Fig. 3 shows an increase in public investment in programmes that promote gender equality coincident with, or in consequence of, the mainstreaming of a gender approach in planning and budgeting processes.

³⁵ The gender marker scale was integrated with technical assistance from the Pro PALOP-TL SAI and followed its standard methodology.

Figure 3: Total percentage expenditure from the approved state budget to programmes N1, N2 and N3 Total of general state budgets, Cape Verde: 2017, 2019, 2020, 2021 and 2022



Source: Pro PALOP TL SAI (2022)

The enhanced coherence between the national sustainable development strategic planning document and the state budget strengthened the commitment to gender equality and led, ultimately, to an increase in budget allocations to level 1 (N1) programmes with the specific objective of promoting gender equality. The budget allocations for these programmes increased from 0.04 percent in 2017 to 51.7 percent in 2022, with contributions from the programmes to secure access to income, education, care and health (12.37 percent) and Education for Excellence (13.69 percent).³⁶

“[D]espite the negative effects of the three-year droughts, employment in general, and women’s employment in particular, improved between 2016 and 2019—unemployment decreased from 15 percent in 2016 to 11.3 percent (6 percent female and 8 percent male) in 2019... To guarantee a minimum survival income to the poorest households, the Social Inclusion Income (RSI) was created, a direct monetary transfer to families in extreme poverty identified through the Single Social Registry, preferably households with children under 15 years of age in their care and headed by women. In 2020, with the worsening of the socio-economic situation due to COVID-19, RSI was distributed to more than 28,000 families, of which 63.2 percent were headed by women.” (PNIG, 2021)³⁷

According to the Women’s Budget Group, the economy “encompasses everything that human beings need to survive and flourish. This includes unpaid care work as well as labour market activities”.³⁸ The increased investment in programmes that promote gender equality has had a direct impact at the level of the labour market and productive economy, as well as in unpaid jobs.

³⁶https://www.mf.gov.cv/web/dnosp/oe-2022/-/document_library/mewo99g8gMwP/view_file/2343414?_com_liferay_document_library_web_portlet_DLPortlet_INSTANCE_mewo99g8gMwP_redirect=https%3A%2F%2Fwww.mf.gov.cv%2Fweb%2Fdnosp%2Foe-2022%3Fp_id=com_liferay_document_library_web_portlet_DLPortlet_INSTANCE_mewo99g8gMwP%26p_p_lifecycle=0%26p_p_state=normal%26p_p_mode=view

³⁷ PNIG: Plano Nacional de Igualdade de Género 2021–2025.

³⁸ <https://www.friendsprovidentfoundation.org/news/reshaping-the-economy-to-work-for-all-new-commission-on-a-gender-equal-economy/>

“The National Care System (SNC 2017) is considered a vector for poverty reduction as, in addition to promoting the recognition and appreciation of care work, it opens up a horizon of paid jobs in the area of care. The SNC is still in an expansion phase, which involves the requalification/installation and operationalization of Care Centers for Children and the Elderly, as well as the recruitment and training of caregivers. In 2020, due to the impact of the COVID-19 pandemic, additional investment was required to implement the measures aimed at supporting and protecting elderly people in situations of dependency or social isolation.”³⁹

Although an increase was observed in investment in programmes promoting gender equality in some form, mainly level 1(N1) programmes, the budget analyses carried out along with the technical assistance provided by Pro PALOP-TL SAI helped national authorities to identify limitations in the articulation between the national planning and budgeting processes. The use of the Pro PALOP-TL SAI model brought to light a trend in successive state budgets: the lack of coherence between gender-related objectives in PEDS programmes (mainly level 1/N1 programmes) and the prioritization of funding for projects promoting gender equality.

The use of the model analysis exposed inconsistencies in the application of the gender markers at project level. The model analysis was applied to the 2021 executive budget proposal, and one finding was that the percentage of foreseen expenditure deriving from N1 programmes represented 48.9 percent of the state budget. However, the ‘Gender Budget Statement’ for the same year indicated that only 12.2 percent of that expenditure resulted from the implementation of N1 projects.⁴⁰

Considering the above, in using the Pro PALOP-TL SAI model, a lack of coherence was seen between the objectives of the PEDS programmes (particularly N1, with the specific objective of promoting gender equality) and the prioritization of funding to N1 and N2 projects (with an output or specific objective to promote gender equality) in the executive budget proposals for successive years. In other words, the programmes classified as level 1 do not always allocate funds to projects that directly promote gender equality.

This weak coherence between planning and budgeting deepened the gender gap in executive budget proposals and enacted budgets for several years.

This evidence supported the assumption that more effective gender mainstreaming at the sector level was needed in Cabo Verde. Consequently, the Ministry of Finances and Planning issued guidelines specifying how the development of gender strategies and sector plans should be aligned in order to bridge the identified gap.

Against this background, in August–September 2021, the Ministry of Finances assembled all line ministries/sectors in workshops facilitated by the Pro PALOP-TL SAI expert team to refresh them on the application of the gender markers scale in SIGOF projects. In total, for eight working days, 250 staffers from all line ministries (66 percent women) were trained intensively in the use of the gender markers and also on how to best use the Pro PALOP-TL SAI model to more accurately assess the level of contribution to gender equality in these projects.

The lessons learnt from this process fed into the PEDSII formulation process.⁴¹ This time around, the National Plan for Gender Equality⁴² (PNIG 2021–2025) has been aligned and articulated with the PEDSII, with the latter mainstreaming gender equality and acknowledging GRB as instrumental to promoting gender equality. Consequently, all 28 programmes in PEDSII (medium-term planning/pluriannual) include specific products promoting gender equality that are directly linked to the state budget projects (short-term planning/annual), which is being considered one of the marks of the current PEDSII formulation process.

³⁹ PNIG: Plano Nacional de Igualdade de Género 2021–2025.

⁴⁰ Gender markers scale applied to projects in Cabo Verde: G0 (equivalent to N3 programmes) projects with no contributions to gender equality; G1 (equivalent to N2 programmes) projects with minor contributions to gender equality—e.g., disaggregation of indicators by sex; G2 (equivalent to N1 programmes) projects with outputs promoting gender equality; G3 (equivalent to N1 programmes) projects with a main objective of promoting gender equality.

⁴¹ UNDP/Pro PALOP TL SAI is providing technical assistance to ICIEG and DNP (National Planning Directorate).

⁴² PNIG – 2021/2025 Official Document <https://kiosk.incv.cv/V/2022/1/5/1.1.1.4051/p23>

Evidence supports the assumption that the adoption of gender markers in the 2019 state budget, together with the systemic use of the Pro PALOP-TL SAI analysis model, was pivotal to finding shortfalls in PEDSII with regards to mainstreaming of gender in programmes and projects. The lessons learnt were critical to guiding the formulation of PEDSII, which is ensuring the necessary linkages from planning to budgeting in programmes and projects and is using the Pro PALOP-TL SAI methodology as one of its main instruments.

In Cabo Verde, in 2013, one year after the enactment of the gender-based violence (GBV) law, the draft law decree required for the implementation of the law had still not been approved, impeding the effective implementation of the law. Consequently, at the beginning of the third quarter of 2014, using the 2015 budget formulation process as the entry point, with the expert support of the Pro PALOP-TL SAI, the Women's Caucus put in place and successfully implemented its strategy to approve the GBV law regulation. Using as source the programme's 2014 public expenditure review, training on gender-responsive budgeting focused on the 2015 executive budget proposal for WC and Budget Standing Committee members was followed by the setup of a framework to scrutinize state budget appropriations and public expenditures to promote gender equity and implement gender policy targets. The outcomes of this strategy occurred during 2015 fiscal year, namely: the approval in December 2014 and enactment in January 2015 of the GBV regulation and an increase in funding by the ministry responsible for the implementation of the GBV law in the 2015 budget of US\$84,000 (approximately 8 million CVE).⁴³

Additionally, Pro PALOP-TL SAI's public expenditure reviews carried out since 2017 identified shortfalls in linkages between national sustainable development plans/goals, national gender equality plans and the prioritization of state budget expenditures for gender equality. As a result, the 2019 New Budgetary Framework Law (55/IX/2019) was enacted, establishing the basis for drafting, executing and monitoring the state budget taking into account a principle on the inclusion of gender issues (Art. 12), which resulted in more than 90 percent of the project marked in the budget. Additionally, the Pro PALOP-TL SAI reviews and expert support contributed critically to guide the formulation of the PEDSII (National Plan for Sustainable Development 2022–26) with mainstreaming of gender at impact, outcome, programme and outputs level. As a result, 26 out of 28 programmes were formulated with this approach, and 76 specific objectives (outcomes) and 260 outputs included gender.

Angola Case Study

Angola is a medium-high-income country with low human development levels. In 2021, Angola was at an early stage of discussions on how to proceed with a reform to adopt a programme budgeting approach. In 2021, the Angolan government reached out to the Pro PALOP-TL SAI executive as part of its ongoing efforts to identify, catalogue and adapt good practices for gender mainstreaming into national development plans and budgeting processes. The Angolan Ministry of Finances ended up adopting the Pro PALOP-TL SAI approach to integrate gender markers in its Budgetary and Financial Information Management System (SIGFE) as a pilot for the 2021 fiscal year. The Angolan state budget in 2022 used gender markers, and the process for mainstreaming gender from the national development plan to the state budget has now been initiated.

It took time to arrive at this outcome, as the Pro PALOP-TL SAI team has been supporting parliament in strengthening legislative budget oversight of gender-related expenditures for the past four years. In fact, an empowered legislature began pressuring the executive to ensure that public accounts were less gender-blind long before 2021. Parliamentary advocacy and political pressure were strengthened by a systemic approach to gender issues that was founded in the Pro PALOP-TL SAI GRB model.

Angola National Gender Policy (2013) was aligned with the National Development Plan (NDP 2018/2022) in Pillar 1 (human capital) and Pillar 2 (economic development, sustainable, diverse, and inclusive), but for gender equality dimensions to be fully integrated it's necessary to:

⁴³ In Azevedo-Harman, Elisabete and Godinho Gomes, Ricardo, 'Post-Legislative Scrutiny of the Law Against Gender Based Violence: The Successful Story of the Cabo Verde Parliament', Paper prepared for the Academic Seminar on Post-Legislative Scrutiny (London, 10 July 2018).

- Reduce the number of gender-blind NDP pillars through the gender mainstreaming process;
- Enhance coherence between budgeting and planning processes (regarding annual programmatic prioritizations in state budgets);
- Introduce the two dimensions for women’s autonomy (GBV/sexual health, political participation) into the medium-term national development planning and annual state budget documents, in alignment with CEDAW and Angola Gender Policy commitments.

These challenges were identified using the model analysis, which has led to gains in other areas, particularly in the budget’s legal framework. As referenced above, the Angolan Women’s Caucus played a crucial advocacy role in engaging the executive branch (both the line and finance ministries) with a strong gender equality agenda. These actions were designed using tools and guidelines from the Pro PALOP-TL SAI standard methodology.

The findings from analysis of successive executive budget proposals (2020, 2020 rectified and 2021 state budget) indicate a positive trend in budget allocations for N1 programmes. This trend was due to reviews of the 2018–2022 NDP leading to an ‘upgrade’ of some programmes previously considered as N2 level to N1 level. In general, a significant increase in budget allocations in the 2021 state budget for N1 programmes was observed, and this was the first time Angola surpassed the threshold of 1 percent of budget allocations to promote gender equality (N1 programmes, 2021 state budget is 2.55 percent).

In addition to being instrumental in the process leading to the increase of public investment in programmes that promote gender equality in 2020–21, the Women’s Caucus carried out in 2022 an intensive advocacy agenda that resulted in the:

- Enactment of a presidential decree: Instructions for the Preparation of the Medium-Term Expenditure Framework 2022–2025 and GRB 2022;
- Implementation of a gender markers scale in the 2022 state budget.

Going beyond this positive trend, while providing technical support to the Ministry of Finance in integrating gender markers in the 2022 state budget, a deeper analysis of the planning documents and the budgetary maps identified several shortfalls, namely:

- The NDP included the Integrated Programme for Local Development and Combating Poverty (PIDLCP), which promotes gender equality and the empowerment of women but does not prioritize any objective or goal regarding the promotion of gender equality for this fiscal year.
- Programmes directly related to the empowerment of women were eliminated or considered inactive in the 2022 executive budget proposal and enacted budget, namely the programmes listed below:

1. Reconversion of the Informal Economy;
2. Support to Victims of Violence;
3. Promotion of Gender and Empowerment of Women.

Once again, the work of the Pro PALOP-TL SAI expert team with Angolan PFM national institutions, namely Ministry of Finances and public administration sectors, the parliament and CSOs, allowed for applying the model analysis to the 2022 executive budget proposal. As a result, the Angolan parliament committed to advocating for and pressuring the executive branch to reintegrate the above-referenced programmes in the planning and state budget documents.

Considering the above, recent progress in promoting gender equality through more refined gender-responsive budgeting and planning in Angola clearly shows causality between effective GRB and durable change in attitudes and systems with regards to gender equality, leading to a more gender-equal economy.

In Angola, the Pro PALOP-TL SAI's public expenditure review of the 2021 executive budget proposal identified the need for coherence between the planning and the budgeting processes with regards to gender equality programmes. This triggered training to the Women Caucus (WC) and the Legislative Budget Committee on the effective use of GRB to enhance analysis of gender gaps in the budgetary documents despite the planning programmes, particularly in the 2021 executive budget proposal. As a consequence, due to an effective advocacy and political pressure campaign by the WC, a presidential law decree with instructions for the preparation of the MTEF 2022–25 was enacted with provisions for GRB, gender expenditure review and gender markers. The first exercise was carried out with the expert support of the Pro PALOP-TL SAI. In 2023, the Angolan Ministry of Finance carried out the same exercise without the direct intervention of the Pro PALOP-TL SAI team.

São Tomé and Príncipe Case Study

As is the case for Cabo Verde, São Tomé and Príncipe is a medium-low-income SIDS with average levels of human development. Like Angola, the country is at an early stage of discussion on how to proceed with reforms to adopt a programme budgeting approach.

Similarly to Cabo Verde and Angola, the São Tomé and Príncipe case study shows how the effective use of the Pro PALOP-TL SAI methodology has been instrumental for the mainstreaming of gender equality in the country's budgetary process.

While the COVID-19 pandemic was still at its peak, the Pro PALOP-TL SAI expert team supported the São Tomé and Príncipe Ministry of Finance, parliament, SAIs and CSOs analyzing the country's 2020 and 2021 executive budget proposals (including 2020 rectifying state budget). The analysis found that the budget formulation process hampered the gender equality policy, particularly with regards to the physical autonomy of women in its dimension of sexual and reproductive health. Consequently, the National Programme for Sexual and Reproductive Health was taken out of the state budget during those years (2020 and 2021), with considerable potential impact for the physical autonomy of women and other aspects of women's autonomy, including economic and decision-making dimensions. As commonly known, well-designed and well-funded community-based health worker/maternal, newborn and child health programmes improve health outcomes for women and children, particularly in low-income and low- to middle-income countries.

Meanwhile, as was the case for Angola, findings emerging from workshops facilitated by the Pro PALOP-TL SAI informed and triggered advocacy initiatives from CSOs (PFM non-state actors) and political initiatives from members of parliament that have critically contributed for the reinstatement of the referenced programme in the 2022 executive budget proposal—see Table 1. This represents a significant gain and a durable transformation at outcome level towards the empowerment of women in the country, even if the relative weight of the reinstatement programme is marginal. The approach in São Tomé and Príncipe allowed for the use of the main GRB tools, namely coding and tagging the budget for gender, gender public expenditure reviews, women's participation in budgeting (CSO) and gender-focused parliamentary budget oversight.

Table 1: Programmes' Budget Allocations N1 POGE 2022 São Tomé and Príncipe

| PROGRAMMES N1 | VALUE OGE 2022 (DHB) | % TOTAL OGE 2022 ALLOCATIONS |
|---|-----------------------------|-------------------------------------|
| Reproductive Health and Mother, Newborn, Child and Adolescent Health | 350,000.00 | 0.01 |
| Empowerment of Girls and Quality Education for All | 15,000,000.00 | 0.39 |
| Project +IGUAL: Combating Gender-Based Violence | 5,000,000.00 | 0.13 |
| Kindergarten Construction Água Arroz e Caixão Grande | 5,500,000.00 | 0.14 |
| Kindergarten Construction Obô Longo e Pau Sabão | 5,500,000.00 | 0.14 |
| Kindergarten Construction Monte Macaco | 2,000,000.00 | 0.05 |
| Kindergarten Construction Angra Toldo | 1,500,000.00 | 0.04 |
| Kindergarten Construction Praia Pesqueira | 1,000,000.00 | 0.03 |
| Gender Strategy Implementation Mechanism | 2,000,000.00 | 0.05 |
| Kindergarten Construction Changra | 2,600,000.00 | 0.07 |
| Kindergarten Construction Trindade | 4,500,000.00 | 0.12 |
| Kindergarten Construction Planca II | 1,000,000.00 | 0.03 |
| Total Value N1 | 45,950,000.00 | 1.19 |
| Total Value PIP 2022 | 1,484,351,000.00 | 3.10 |
| Total cases | 3,870,985,000.00 | / |

Source: Pro PALOP-TL SAI (2022)

In addition to the gains shown above, the São Tomé and Príncipe Ministry of Finance issued specific guidelines for the:

- integration of GRB/gender markers in the 2022 state budget;
- mainstreaming of gender equality into the water and sanitation sector in the 2022 executive budget proposal as a pilot exercise, using the Pro PALOP-TL SAI methodology and GRB as the tools to do so.

As a result, the Pro PALOP-TL SAI was invited to support São Tomé and Príncipe's executive branch in scaling up the pilot exercise and mainstreaming gender in the 2023 executive budget proposal. National authorities have decided to develop tools for the integration of gender markers in all projects funded under public investment.

The Ministry of Finance invited the Pro PALOP-TL SAI expert team to join the Public Expenditure and Financial Accountability (PEFA) gender-responsive PFM exercise planned for 2022 with European Union support.

In São Tomé and Príncipe, the Pro PALOP-TL SAI's public expenditure review of the 2020 rectified enacted budget identified that the Programme for Reproductive and Sexual Health was no longer included in the budget, unlike the 2019 and 2020 enacted budgets (pre-Covid-19 pandemic). This triggered training to WC, the Legislative Budget Committee and CSOs focusing on the effective use of GRB to enhance analysis of gender gaps in budgetary documents, particularly the 2021 executive budget proposal. As a consequence, due to an effective advocacy and political pressure campaign by the WC and CSOs, the referenced programme was re-introduced in the 2022 executive budget proposal in São Tomé and Príncipe. Additionally, because of these actions, the Ministry of Finance started a pilot exercise in 2022 with the expert support of the Pro PALOP-TL SAI to tag water, sanitation and hygiene programmes using the Pro PALOP-TL SAI tools and approach. In 2023, the exercise was extended to health and gender equality promotion programmes without the need for direct intervention of the Pro PALOP-TL SAI expert team.

Conclusion and key insights

3

For the past seven years, the Pro PALOP-TL SAI European Union–funded UNDP programme provided a unique opportunity for continual engagement and partnering with core governance and PFM actors in the six PALOP-TL countries, among them state and non-state institutions (ministries of finance/planning, parliaments and women’s caucuses, CSO and SAIs). The systematic use of the programme’s methodology by these actors contributed critically to the mainstreaming of gender into medium-term sustainable development plans and short-term state budget cycles through gender-responsive budgeting and oversight/monitoring/audit of gender-related public expenditures. As noted previously, the process is fully conversant with UNDP B4SDG methodology and best practices. In fact, it could be considered a practical case of B4SDG5 at intermediary and maximum levels of scope.⁴⁴

This is a very rich experience and narrative of how ideas and interventions inspired by best practices shared through South-South/Triangular and effective development cooperation initiatives were put in practice to deliver and operationalize national gender equality strategies, improve transparency of data regarding the implementation and financing of national SDG5 targets and encourage the fulfilment of commitments towards Agenda 2030/2063.

Key insights for the operationalization of UNDP’s Gender Equality Strategy 2022–2025

The lessons learnt and insights captured in this paper and resulting from the work carried out within the framework of the Pro PALOP-TL SAI in the six PALOP-TL countries are of significance for policymakers worldwide and, more specifically, for the operationalization of UNDP’s GES 2022–25. On one side, the lessons were learnt from a diverse group of countries, which shows the adaptability to different national contexts of the Pro PALOP-TL SAI approach/methodology for GRB and mainstreaming gender into budgetary and planning cycles—localization. On the other, these lessons emerge from commonalities and PALOP-TL regional convergent interests as a cohesive community that shares common legal frameworks, institutional practices and cultures, which shows potential for scale-up to regional or global scope.

The following are amongst the main lessons learnt and insights captured:

GRB is a powerful tool to uncover shortfalls but also to provide a clear roadmap with regards to the mainstreaming of gender into national sustainable development plans and state budgets. When a country has effectively adopted a programme budgeting methodology, it becomes easier to achieve this goal. Likewise, programme budgets facilitate the adoption of gender markers, which facilitate monitoring, external audits and legislative oversight of budget allocations channeled to promote gender equality.

An all-of-government approach involving state and non-state core governance actors systematically and for a long period will improve the likelihood of durable transformational structural changes and impact at the level of outcomes with regards to gender equality and a more gender-equal economy. A standard approach to the mainstreaming of gender by these actors, as is the case presented by this paper with the Pro PALOP-TL SAI methodology, results in a holistic governance effort and an efficient use of checks and balances to finance SDG5 targets through state budgets and the economy with potential links to integrated national financial frameworks.

Using the Pro PALOP-TL SAI standard methodology made it possible to progressively increase state budget funding to SDG5 (which could also be used for other SDGs in contexts of SDG mainstreaming in national development plans) and to promote changes at the level of legal frameworks, institutional practices and tools, individual attitudes and capacities with regards to the use of GRB as a tool to promote gender equality. This was achieved in post-conflict and/or fragile national contexts; in high-middle-income and low-middle-income countries and in low-income countries; in SIDS; in average and low-human-development-index countries.

⁴⁴ See Annex B, UNDP 2020, ‘Budgeting for Sustainable Development Goals: Aligning Domestic Budgets with SDGs’.

References

- De Vrieze, Franklin and Norton, Philip (2020). "The Significance of Post-legislative Scrutiny." *The Journal of Legislative Studies* 26, 349–361. DOI: 10.1080/13572334.2020.1780008. Retrieved from https://www.researchgate.net/publication/342791529_The_significance_of_post-legislative_scrutiny
- Gaur, Monika and Kant, Ravi (2020). "The Role of Government and Governance in Human Development: A Study of Very High Development Economies." *EJBMR* 5(5). Retrieved from <https://doi.org/10.24018/ejbmr.2020.5.5.546>
- OECD (2020). *Financing for Sustainable Development Report*.
- Sisto, Raffaele, et al. (2020). "Quantitative Analysis of the Impact of Public Policies on the Sustainable Development Goals through Budget Allocation and Indicators." *Sustainability* 12(24), 10583. <https://doi.org/10.3390/su122410583>
- UN Women (2020). "COVID-19 and Gender Equality: Countering the Regressive Effects."
- UN Women (2020). "COVID-19 and the Care Economy: Immediate Action and Structural Transformation for a Gender-responsive Recovery."
- UN Women (2020). "COVID-19 and Women's Economic Empowerment: A Call to Action for the Private Sector."
- UN Women (2020). "From Insight to Action: Gender Equality in the Wake of COVID-19."
- UNDP (2016). "Human Development Report."
- UNDP (2020). "Budgeting for Sustainable Development Goals: Aligning Domestic Budgets with SDGs."
- UNDP (2020). *Financing the 2030 Agenda for Sustainable Development*.

