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Gender Responsive Budgeting and the Aid Effectiveness Agenda: Experiences from Mozambique

By Nathalie Holvoet¹ and Liesbeth Inberg²

Abstract

This article examines how gender-equality objectives have been addressed within the context of the Paris Declaration and related aid-reform processes. The focus of the article is on gender-responsive budgeting (GRB), an approach that is being increasingly advanced to increase the gender sensitivity of changing aid modalities, but which has thus far remained understudied. With our case study of Mozambique, we aim to fill this gap. It highlights the contribution of GRB towards increasing the gender sensitivity of national policy documents and budget processes with which donors increasingly (intend to) align, within the context of changing aid processes. Additionally, our study explores the underlying mechanisms that explain the benefits of GRB which makes our findings also interesting beyond the Mozambique context.

Key Words: Mozambique, Gender-Responsive Budgeting, Aid Effectiveness

Introduction

With the goal of increasing aid effectiveness, developing countries, bilateral and multilateral donors signed the Paris Declaration during the 2nd High Level Forum on Aid Effectiveness in 2005 (OECD/DAC, 2005). They reconfirmed their engagement in the Accra Agenda for Action in 2008 (High Level Forum on Aid Effectiveness-3, 2008)³ and the 2011 Busan Partnership for Effective Development Co-operation (High Level Forum on Aid Effectiveness-4, 2011)⁴. The Paris Declaration sets out a reform agenda centred on the key principles of ownership, alignment, harmonisation, mutual accountability and management for development results. Coordination and harmonisation among donors and their alignment with the policies and institutional apparatus of developing countries are thought to generate significant improvements in aid processes, ultimately increasing development effectiveness on the ground.

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³ With the Accra Agenda of Action, agreed upon during the 3rd High Level Forum on Aid Effectiveness in Accra in 2008, developing countries, bilateral and multilateral donors intend to accelerate and deepen the implementation of the Paris Declaration.

⁴ With the Busan Partnership for Effective Development Co-operation, agreed upon during the 4th High Level Forum on Aid Effectiveness in Busan in 2011, developing countries, bilateral and multilateral donors and different civil society organisations reaffirm earlier commitments and forge a new global development partnership on the basis of common principles: ownership of development priorities by developing countries; focus on results; inclusive development partnerships; transparency and accountability to each other.

This process involves shifting the role of donors from controlling the content and processes of clearly defined projects and programmes towards influencing broader policies and systems at the sector and national levels. Aid modalities that are consistent with this shift in aid thinking and practice include general budget support, sector budget support, sector-wide approaches and basket funding.

One dimension that has largely been neglected in both the Paris Declaration and aid effectiveness discussions in general involves gender equality and the empowerment of women. While the large majority of donors and recipients are committed to these objectives, the Paris Declaration mentions gender equality only briefly, in the section on harmonisation (OECD/DAC, 2005). The Accra Agenda for Action partly corrects for this⁵, largely as a result of the mobilisation efforts of gender and women's machineries and networks, both within the OECD/DAC (i.e. GENDERNET) and among bilateral and multilateral donors (e.g. UNIFEM⁶) and civil society (e.g. WIDE). From the 2011 progress report onwards, donors and recipient countries are asked to report (voluntarily) on three gender equality indicators⁷ (OECD/DAC, 2011). Additionally, among ten indicators for monitoring the 2013 Busan Partnership agreement, one gender indicator is included, i.e. “% of countries with systems that track and make public allocations for gender equality and women's empowerment” (Global Partnership for Effective Development Cooperation, 2013)⁸. Interestingly this indicator hints at the importance of gender responsive budgeting (GRB), an approach that is considered to offer considerable potential for increasing the gender sensitivity of aid modalities that are used in the context of the changing aid architecture (UNIFEM, 2006; 2010). Gender responsive budgeting refers to the analysis of the differential impact of government budgets on women and men, as well as to the systematic integration of a gender perspective throughout the budget cycle, with the ultimate goal of enhancing objectives in the area of gender equality and the empowerment of women (Council of Europe, 2005). Thus far, however, few studies have explicitly demonstrated its value added in this context.

Our case study of Mozambique aims to fill the gap by confronting discourse with reality from the field. Its focus includes both national actors and aid agencies and explores whether GRB initiatives have increased the gender sensitivity of key national and donor instruments and processes within the context of changing aid modalities. It also studies the underlying mechanisms that might explain the benefits of GRB. Unravelling why GRB is valuable can also facilitate the identification of potentially interesting entry points that have so far remained underexploited, both inside and outside government. Opening up the black box of GRB feeds into GRB theory building and makes our findings also interesting beyond the context of Mozambique. Before focusing on the case of GRB in Mozambique we provide a short overview

⁵ The most important reference is currently in the third paragraph: ‘Gender equality, respect for human rights, and environmental sustainability are cornerstones for achieving enduring impact on the lives and potential for poor women, men and children’ (High Level Forum on Aid Effectiveness-3 2008: 1).

⁶ In 2010 the United Nations Development Fund for Women (UNIFEM) has been integrated into the newly established United Nations Entity for Gender Equality and the Empowerment of Women (UN Women).

⁷ The gender equality indicators are as follows: ‘The development strategy adequately addresses gender equality and women's empowerment’; ‘The performance assessment framework addresses gender equality’; and Mutual accountability for gender equality and women's empowerment’ (OECD/DAC 2010).

⁸ The first progress report of the Global Partnership for Effective Development Co-operation shows that 12 out of 35 countries that reported on this indicator have a system in place to track allocation for gender equality and women's empowerment (OECD and UNDP, 2014).

of the methodology used, we briefly introduce the case of Mozambique as well as the topic of GRB and the relationship among gender equality and the changing aid architecture.

Methodology

Data Collection

Our study is based upon a combination of primary and secondary data collection. Secondary data includes a selection of academic literature and key country documents, including among others the Poverty Reduction Strategy Paper (PRSP) of Mozambique (Planode Acção para a Redução da Pobreza Absoluta, PARPA II), Aide Mémoires of joint reviews, Memorandum of Understanding between the Republic of Mozambique and the (general) budget support donors and documents related to GRB activities in Mozambique.

Primary data was collected during our 2008 Mozambique field study, which was part of a larger multi-country research initiative initiated by UNIFEM to investigate the incorporation of GRB into the aid effectiveness agenda⁹. In the period between 1 June and 13 June 2008 we interviewed key persons in Mozambique, which were selected in such a way as to ensure representation from various fora that are important in the context of new aid modalities. Respondents included representatives from the Ministry of Finance (MF), the Ministry of Planning and Development (MPD), the Ministry of Health (MISAU), the Ministry of Women and Social Action (MMAS), the National Council for the Advancement of Women (CNAM) and the Ministry of Interior (MINT); representatives from various donor agencies including the EC, Sweden, Belgium (as member of the Budget Analysis Group (BAG) and Ireland (as chair of the Troika) as well as representatives from civil society and from United Nations (UN) organisations such as UNIFEM that support GRB activities in Mozambique. We have interviewed these various groups of persons and reviewed the country's and donor key documents with the aim to map and analyse to what extent gender budgeting tools were already used and to identify additional entry points for the use of gender budgeting tools.

Case Selection and Introduction

The choice of Mozambique as a case study can be justified on various grounds. In particular, Mozambique has been on the frontline when it comes to experimentation with GRB and it performs relatively well with regard to the implementation of the Paris Declaration reform agenda¹⁰. Despite high economic growth rates in recent years (African Development Bank Group, 2013), Mozambique has still one of the lowest Human Development Index of the World. With a value of 0.327 the country is ranked 185 out of 187 countries (UNDP, 2013). As far as gender equality is concerned, Mozambique only slightly improved its values for the Gender Development Index between 1995 (0.229, rank 123/130) (UNDP, 1995) and 2009¹¹ (0.395, rank

⁹ See UNIFEM (2009a), "Integrating gender responsive budgeting", for an overview of research results.

¹⁰ While the results of the 2011 Paris Declaration Monitoring Survey (OECD/DAC, 2011) and the 2010 Paris Declaration Evaluation (KPMG, 2010) have shown that Mozambique's engagement in the aid-effectiveness agenda somehow faltered (without providing an explanation), the first progress report of the Global Partnership for Effective Development Co-operation cites Mozambique as an example of the countries that have made important efforts to implement the Busan commitments. Mozambique has e.g. developed a Post-Busan National Action Plan, which identifies actions for implementation and includes a monitoring and evaluation framework (OECD and UNDP, 2014).

¹¹ From 1995 to 2009, the Human Development Reports included the Gender Development Index and the Gender Empowerment Measure. Since 2010, these measures have been replaced with the Gender Inequality Index.

145/155) (UNDP, 2009). (<https://data.undp.org/dataset/Table-1-Human-Development-Index-and-its-components/wxub-qc5k>). The socio-economic position of women remains weak and varies significantly among the different regions (see Tvedten, 2011). The civil war, which lasted from 1984 to 1992, has still a negative influence on the situation of women in Mozambique. It has e.g. resulted in a relatively high number of female-headed households, particularly in the regions most affected by the war, and a relatively high incidence of domestic violence due to war experiences (Tvedten, 2011). In addition, the high prevalence of HIV/AIDS among women is a serious health issue in Mozambique. Higher prevalence among women is caused by men's sexual behaviour, unequal decision-making on the use of contraceptives and unequal knowledge on HIV/AIDS prevention methods (Tvedten, 2011).

On the positive side, Mozambique scores particularly high on political representation of women, with a female/male ratio in parliament of 0.645 in 2012. This puts Mozambique in 12th position in the world, which is in sharp contrast to its ranking on the Human Development Index (185/187) (UNDP, 2013).

Gender Equality and New Aid Modalities: A Promising but Strained Relation

Although most sources agree that changes in the aid architecture entail both opportunities and challenges for gender equality (Van Reisen with Ussar, 2005), there is disagreement with regard to their weight and importance. In contrast to small-scale, isolated projects, new aid modalities such as general and sector budget support have the potential to open up new opportunities for the promotion of gender mainstreaming. Within the context of budget support, in which aid is aligned as closely as possible to the policies and systems of developing countries, considerable emphasis is placed on the quality of these policies and systems. Gender mainstreaming strategies essentially address the same policy and systemic levels. Bilateral donors providing budget support use a set of entry points (whether new or existing) in order to influence the overall quality of national policies and that of the institutional apparatus for policy elaboration, budgeting, implementation, monitoring and evaluation. These entry points commonly include ex-ante appraisal, policy dialogue, capacity building, performance assessment frameworks¹², joint working groups (both general and sector), joint reviews (both general and sector) and targeted pilot projects. All of these entry points would be equally well suited to promote the incorporation of a gender dimension into national policies and systems. One common criticism, which is also heard within donor agencies (see OECD/DAC, 2007), is that such an approach would run counter to the principle of 'country ownership'. This criticism neglects the fact, however, that most recipient countries have endorsed gender equality objectives and translated them into gender equality policies. Most have also adopted some sort of gender/women's machinery within the government and in many countries women's organisations are active. Nonetheless, these national gender policies are often ignored in national poverty reduction strategy papers (PRSP), and the human and institutional capacities of national gender/women's machineries are often too weak to implement existing gender mainstreaming strategies, as is the case in many industrialised countries (Council of Europe, 2000). If anything, the uncritical alignment of donors to such gender-blind national development policies and systems obviously does not promote gender equality and women's empowerment results on the ground. In short, while gender mainstreaming through budget support could potentially generate

¹² Performance assessment frameworks include indicators and targets, which are set by governments and donors providing budget support and which are used for monitoring progress and disbursement decisions.

a broader and more sustainable impact on gender equality than could be achieved with small-scale projects, the absence of a gender dimension in the budget support entry points poses the risk that this dimension will be downplayed even further in aid processes and development results.

Similar to the Paris Declaration key ingredients of ‘country ownership’ and ‘alignment’, the principle of ‘results-orientation’ also entails both opportunities and challenges. Results-orientation implies shifting the focus beyond ‘inputs’ and ‘implementation’ towards ‘results’. This shift might be particularly useful for addressing the well-known phenomenon of ‘policy evaporation’, which refers to a tendency towards inadequate translation of the gender policy discourse into budgets and actions, thereby failing to generate any results on the ground (Council of Europe, 2000). At the very least, the current movement towards emphasising ‘results’ and the associated increase in monitoring and evaluation activities may bring the absence of such results to light. This does not necessarily guarantee an increased focus on results in the area of ‘gender equality’, however, particularly not in contexts in which the emphasis on results is accompanied by ‘indicatorism’ and a preference for ‘quick wins’. Gender equality and women’s empowerment are complex constructs, and the identification of appropriate indicators is not easy. Moreover, changes in these areas also often entail long-term processes.

There is little evidence concerning actual ground-level experiences with regard to the ways in which donors are handling gender issues in light of the ongoing changes. Most empirical research to date has focused on the ways in which the governments of recipient countries are addressing gender concerns in the context of their PRSPs and sector strategies (see Whitehead & Lockwood, 1999; Bell, 2003; Whitehead, 2003; Zuckerman & Garrett, 2003; Van Staveren, 2008; Holvoet, 2010). Despite the existence of cross-national variation, findings from individual countries suggest a number of general patterns.

First, the inclusion of the gender dimension declines across the various stages of the PRSP. Second, gender equality remains an issue of the ‘soft’ social sectors (education, health), and it receives hardly any mention in sections that address the productive sectors (labour force participation, access and control over productive resources). Third, the gender blindness of the content of PRSPs is accompanied by a lack of gender sensitivity in the processes underlying PRSPs. In light of the unfavourable situation on the ground, gender and women’s machineries and networks from various settings, including the OECD/DAC (i.e. GENDERNET), bilateral and multilateral donors (e.g. UNIFEM) and civil society (e.g. WIDE) are increasingly investing in research and advocacy in order to turn the tide (see e.g. OECD/DAC, 2008a; 2008b; 2008c; 2008d; 2009a; 2009b; UNIFEM, 2010). The next section introduces gender-responsive budgeting, an approach that is generally considered to hold potential for increasing the gender sensitivity of new aid modalities.

Gender-Responsive Budgeting: What’s in a Name?

There is no uniform, standardised definition of GRB. One broad definition that is often used was developed by the Council of Europe (Council of Europe, 2005). According to this definition, GRB 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” (Council of Europe, 2005).

A review of GRB experiences demonstrates that it includes a wide variety of initiatives that diverge in terms of approaches and tools, objectives, coverage and institutional location (Elson, 2002). Some authors (see e.g. Hofbauer, 2003) opt to use specific wording to differentiate more clearly between gender-budget initiatives that involve only analysis (*‘gender-budget analysis’*) and those that go further, systematically integrating a gender dimension into budgetary processes (*‘gender budgets’*). In general terms, gender-budget analysis could be considered an essential first step, which is necessary to reveal budgetary allocation patterns, as well as the effect of policies (and the associated budgets) on men and women and on the objective of gender equality. The dissemination of findings from such analysis to the wider public could initiate a process of awareness raising, which could increase the probability that a gender perspective will be systematically integrated in order to allow ex-ante corrections in future interventions. While many gender-budget initiatives are restricted to analysis, experiments in a wide range of countries (e.g. France, Sweden, South Africa, Senegal, Morocco, Philippines) have demonstrated an increase in attempts to achieve such systematic integration (Budlender et al, 2002; Budlender & Hewitt, 2002; Council of Europe, 2005; <http://www.gender-budgets.org>).

Over the past few years, GRB has increasingly come to the forefront in development and gender discourse as an approach that is considered particularly useful for grasping opportunities and minimising risks of the Paris Declaration principles for the promotion of gender equality. More specifically, it is assumed that GRB may stimulate the integration of gender issues in key national, country-owned policy and budget documents with which donors are increasingly aligning (or intending to align). Within contexts of aid-steered changes in national budget processes that are shifting from line-item budgeting to results-oriented budgeting, GRB is thought to be particularly useful for ensuring that changes in budgetary processes promote rather than downsize gender equality. In the hands of non-governmental actors (e.g. women’s groups, gender research institutes and parliamentary committees), gender-budget analysis holds potential to reveal and analyse gender-differentiated effects of policies and associated budgets on the ground. In doing this, it could function as a powerful tool for holding the government and donors accountable. Tools associated with GRB are also considered useful for donors as a way of integrating a gender dimension into the various entry points that they commonly use to influence government policies and systems within contexts of changing aid modalities.

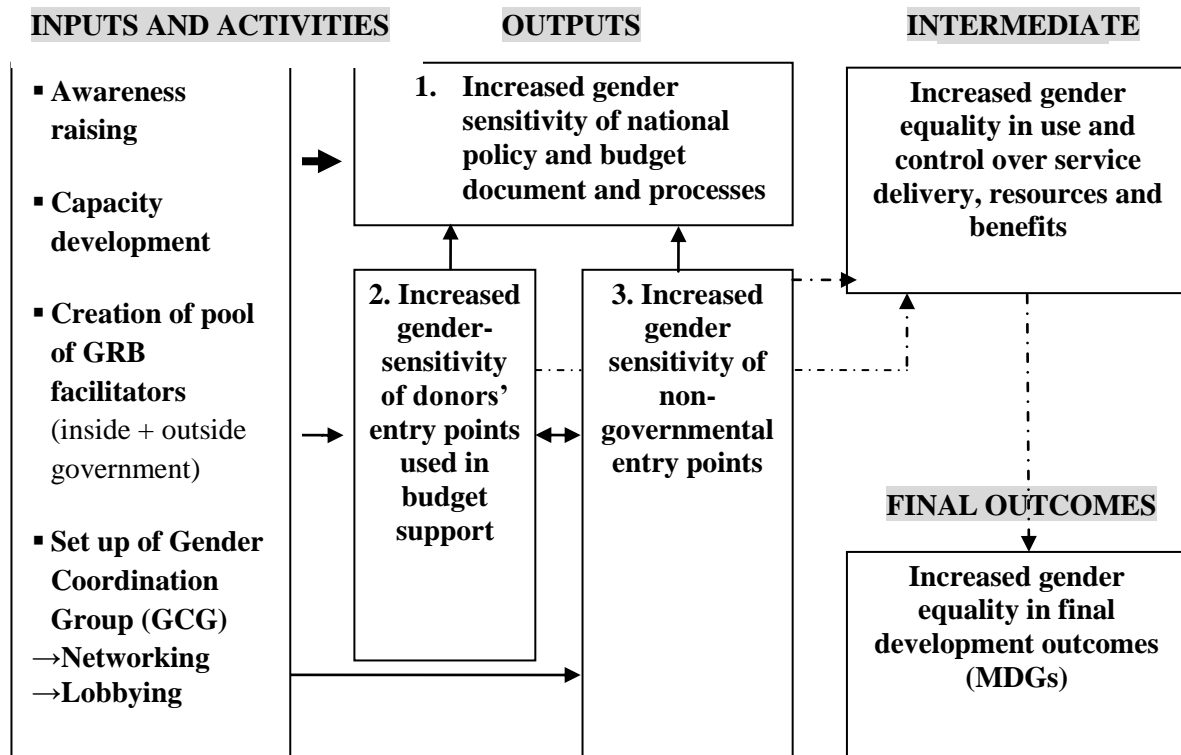
The aim of our study is to assess the extent to which this potential is effectively realised and to explore the mechanisms through which GRB works. In doing this, we draw upon data from our case study of Mozambique, which is discussed in the next section.

GRB Inputs, Activities and Outputs in Mozambique

Figure 1 illustrates the reconstruction of the underlying logic of GRB in Mozambique, proceeding from its inputs and activities over expected outputs (at the level of the three key fora: national government, non-governmental actors and donors) to expected intermediate and final outcomes. Our current paper mainly focuses on the initial building blocks of GRB programme theory, i.e. inputs, activities and outputs. This is a necessary and logical starting point, as no intermediate or final outcomes in terms of effective changes in gender-sensitivity of services and

gender equality can be expected if changes at the level of underlying national and aid processes (the outputs) have not yet been realised. In what follows we describe and discuss our findings with regard to the inputs, activities and outputs that have been realised.

Figure 1: Gender Responsive Budgeting in Mozambique



GRB Inputs and Activities

Mozambique's first experience with GRB dates back to 1998. The first GRB initiative was led by the Ministry of Planning and Finance, which instructed various sector ministries to break down their human resources and investment budgets by sex (Ibraimo, 2003). This initiative was suffocated, however, by capacity constraints and ongoing reform processes within the Ministry of Planning and Finance, including the division of this ministry into a Ministry of Finance and a Ministry of Planning and Development after the elections of 2004. The second initiative, which consisted of two phases, was launched and supported by UNIFEM. The first phase (2003-2005) was aimed primarily at raising awareness and building capacity amongst key actors who are normally involved in GRB, including the national women's machinery (i.e. the Ministry of Women and Social Action), planning and budgeting officials and the gender focal points of various line ministries.

In addition, a pool of GRB facilitators was created within the various organisations and ministries involved. Building upon the results of the first phase, the second phase (2005-2008) focused more specifically on steering the effective incorporation of a gender dimension into national policy, planning and budgetary processes (UNIFEM, 2006). In addition to emphasising

the central policy-planning-budgeting apparatus, several key thematic areas were selected as pilot projects, including policies and programmes related to violence against women from within the Ministry of the Interior and HIV/AIDS and maternal health from within the Ministry of Health (UNIFEM, 2006). Beginning in mid-2007, the GRB programme has become more purposeful in explicitly highlighting the potential benefits of GRB in the context of new aid modalities. Efforts have focused particularly on the PARPA process, as a gender assessment of PARPA I (Garrett, 2003) revealed its gender blindness in both content and process. This process led to the installation of the Gender Coordination Group which is a network of government, civil society and donor actors involved in or responsible for gender issues. The current GRB initiative started in 2009 and focuses on ensuring sustainability of past GRB efforts (UN Women, 2012).

In what follows we discuss outputs related to changes in the gender sensitivity of national government policies and processes as well as changes in gender sensitivity of entry points which donors and national non-governmental actors use to influence government policies and processes.

Increased Gender Sensitivity of National Policies, Budget Documents and Processes (Output 1)

As our study did not use an experimental or quasi-experimental impact design (see Rossi et al., 2004), it is difficult to make scientifically sound statements attributing realised outputs to GRB inputs and activities. Nevertheless, in-depth discussions with various stakeholders involved (including UNIFEM, the Ministry of Finance, the Ministry of Planning and the Ministry of Health, MPD, MISAU), highlight that the GRB programme steered a number of changes in key national policy and budget documents, as well as in the underlying planning and budgeting processes, albeit without providing clear indications of substantial budget shifts (interviews with staff members of international partners; interviews with staff members of non-governmental institutions).

One noteworthy initial achievement is the incorporation of a gender dimension into national budget-orientation guidelines, which are used for the elaboration of the Economic and Social Plan (Ministério da Planificação e Desenvolvimento, Ministério das Finanças, 2007). The Economic and Social Plan is the annual planning instrument that operationalises the medium-term policies and strategies that are elaborated in the five-year National Development Plan and the PARPA. The budget-orientation guidelines provide sector ministries with instructions on how they should elaborate their sector plans and budgets. The 2007 guidelines (for the 2008 budget) stipulate for the first time that sector goals should specify their likely impact on gender equality. (Ministério da Planificação e Desenvolvimento, Ministério das Finanças, 2007). In addition, gender criteria have been included in the planning and budget call circulars since 2009 and gender issues have been addressed in the planning and budgeting elaboration module since 2011 (UN Women, 2012). Efforts are also being made to incorporate a gender dimension into data collection regarding sector outputs, outcomes and impact. More specifically, data-collection processes in the Management Information Systems of education and health sectors and in household, demographic and health surveys elaborated by the National Statistics Office have become more disaggregated (interviews with staff members of governmental institutions).

To promote the implementation of the budget guidelines, the gender units and the planning and budgeting staff of the two pilot ministries (Ministry of Health and the Ministry of the Interior) have invested in improving the applicability of the guidelines to the operations associated with their specific portfolios. During this process, they have received technical advice and support from two technicians from the Ministry of Planning and Development and the

Ministry of Finance (interviews with staff members of governmental institutions; interviews with staff members of international partners; UNIFEM, 2008; 2009b). The gender dimension is also addressed during budget negotiations, in which budget proposals from various line ministries are discussed under the leadership of the Ministry of Finance and the Ministry of Planning and Development. Staff members from the Ministry of Women and Social Action (i.e. Mozambique's national women's machinery) have obtained a seat in these budget-discussion meetings.

In addition to changes in national budget guidelines and negotiations, important improvements have been realised in the degree and manner in which gender issues have been integrated into the sector and local Social and Economic Plans and Mozambique's subsequent PARPAs (Mozambique's Poverty Reduction Strategy Papers). A gender perspective is included in the majority of sector Social and Economic Plans (2010, 2011, 2012) and in 30% of local Social and Economic Plans (2012) (UN Women, 2012). Annex 1 provides an overview of the gender sensitivity of PARPA I (2001-2005) (Republic of Mozambique, 2001), PARPA II (2006-2009) (Republic of Mozambique, 2006) and PARP (2011-2014) (Republic of Mozambique, 2011), subdivided over phases of policy diagnosis, selection of priorities, implementation, budgeting, implementation, monitoring and evaluation.

Gender issues are largely absent from PARPA I, which essentially adopts a 'welfare approach', thereby reducing 'gender' to women's issues and conceptualising women largely as passive beneficiaries of government programmes. Alarmed by this blunt gender blindness, the Gender Coordination Group, which was established under the auspices of the GRB initiative, initiated lobbying activities within several ministries, within civil society and amongst donors in order to redress the situation. Their efforts contributed to the adoption of a 'gender and development' approach in PARPA II, which bore a strong influence on the sections addressing poverty diagnosis and the selection of priorities. Both of these chapters include separate sections on gender, and they consistently integrate a gender dimension throughout the remaining sections. Gender is not merely confined to equity issues and the capability dimension of poverty but also effectiveness and efficiency arguments regarding gender equality are placed at the forefront. Interestingly, the priorities of PARPA II also include the elaboration of an institutional 'gender' apparatus, including gender budgeting.

Despite a notable increase in the gender sensitivity of the PARPA, gender remains absent from the chapter addressing the macro-economic framework, the medium-term expenditure framework and budget-reform processes. It is not clear to what extent different priorities are budgeted for as PARPA II includes no details about budget allocation over the various priorities. The same applies to the PARP (2011-2014), which is on the whole less gender sensitive than PARPA II. While references are made to the challenge of mainstreaming gender into planning and budgeting, no strategic objectives or outputs and outcomes in the results-based monitoring matrix are included to address this challenge.

Increased Gender Sensitivity of Donor Entry Points (Output 2)

As discussed above, the Programme Aid Partners that deliver general and sector budget support use various entry points in order to influence the policies and institutional apparatus of Mozambique. These entry points include the ex-ante appraisal of the quality of national policies and apparatus, policy dialogue and capacity building, monitoring and review through Performance Assessment Frameworks, joint working groups (both general and sector), joint reviews (both general and sector) and innovative pilot projects. At the international level, several

gender networks (including donor networks) have started to elaborate guidelines for including a gender dimension in the various entry points, albeit at a late stage (OECD/DAC, 2008a; 2008b; 2008c; 2008d; 2009a; 2009b; UNIFEM, 2006; 2009a). On the ground, however, most of the donor agencies that are operational in Mozambique acknowledge that they do not yet know how to cope with the opportunities, risks and challenges of the new aid modalities (interviews with staff members of international partners). The part-time gender focal points of the EC Delegation in Mozambique and SIDA (both important suppliers of budget support) for instance participated in the Gender Coordination Group, but were rather involved in supporting CSOs than in budget support, while the programme officers involved in budget support lacked specific country level tools for the integration of a gender dimension in different aid instruments. It is not that gender issues are not discussed during joint review processes for budget support in Mozambique. Gender issues appear on the agenda of the joint working groups (both general and sector) and joint reviews (both general and sector) because of the fact that gender indicators are included in the Performance Assessment Frameworks. The 2006-2008 Performance Assessment Framework includes a process indicator for monitoring the government's commitment to promoting gender equality (Republic of Mozambique & Programme Aid Partners, 2005). The 40 indicators in the 2007-2009 Performance Assessment Framework include one process indicator related to gender mainstreaming and budgeting, as well as four specific indicators related to girls' schooling and women's health, all selected from the PARPA II Strategic Indicator Matrix (Republic of Mozambique and Programme Aid Partners, 2006). The inclusion of gender indicators in the Performance Assessment Frameworks has particularly been stimulated by the Gender Coordination Group.

Increased Gender Sensitivity of Non-Governmental Actors' Entry Points (Output 3)

The monitoring and analysis efforts of non-governmental actors, and the use of gender-budget analysis tools in these efforts, might be particularly useful for revealing potentially divergent effects of government policies and associated budgets on the ground. Whereas *Fórum Mulher*, the main umbrella association of women's organisations in Mozambique, is active within the GRB initiative, it has thus far not led to any active use of GRB by non-governmental actors. An in-depth discussion of this underexplored opportunity is included in the next section.

Exploring Underlying Mechanisms and Unexploited Opportunities

In this section, we explore mechanisms that might explain the benefits of GRB in increasing the gender sensitivity of key national instruments and processes within the context of changing aid modalities. This analysis also contributes to the identification of unexplored opportunities for applying gender-budgeting tools and instruments, with a particular emphasis on donors and non-governmental actors.

Addressing the Challenge of 'Horizontality'

Research has highlighted that one of the most pressing problems in gender mainstreaming strategies involves the integration of a 'horizontal' issue into bureaucracies, which are essentially organised along 'vertical' lines (Bangura, 1997). Incorporating a gender dimension through the Ministry of Finance/Budget and, more specifically, into the budget solves the problem of horizontality, as the budget and fiscal policies operate across all sectors. Budget guidelines are sent to all sector ministries, and budget negotiations bring together all line ministries under the

leadership of the Ministry of Finance/Budget. Such coordination among the finance/budget and sector ministries is also stimulated within the context of the ongoing changes in budgetary systems. These changes involve the shift from line-item budgeting to results-oriented and performance-based budgeting and they are particularly steered in the context of budget support. Such budgetary-system changes that aim to link financial inputs with policy outputs (such as e.g. enrolment rates in education) and outcomes (i.e. literacy rates) also allow easier integration of a gender dimension. In fact, GRB essentially aims to achieve a similar link of ‘inputs’ with ‘results’, particularly with regard to the level of gender equality in those results (e.g. gender-disaggregated enrolment and literacy rates) (Sharp & Connelly, 2003). In this way, GRB also expands the quality of the knowledge base concerning results, which is a key factor in results-oriented budget systems.

Alignment and coordination among central ministries (e.g. finance, planning and statistics) and sector ministries, which is crucial to the successful functioning of GRB, is particularly stimulated by general budget support, which aims to reduce parallel donor-line ministry processes and to increase the compliance of line ministries with internal budget processes led by the Ministry of Finance/Budget. While the increasing power of the Ministry of Finance/Budget (which has relatively little expertise in the area of gender) clearly poses challenges (Sen, 2000), greater authority of a gender-sensitive finance/budget ministry might be particularly conducive to steering the integration of a gender dimension into sector policies and budgets. This is exactly what happened in the case of Mozambique where, similar to other countries (see Council of Europe 2000; Hafner-Burton & Pollack 2002), the weak position of the national women’s machinery has been one of the obstacles to effective gender mainstreaming. The National Council for the Advancement of Women, which is responsible for legal oversight and capacity building in the area of gender equality is seriously impeded by its dependence upon the budget of the Ministry of Women and Social Action, which amounts to less than 1% of the government budget (0.26% of the overall government budget in 2007; 0.40% in 2008 (see Budget Analysis Group, 2008)). In addition, gender focal points tend to be marginalised within the majority of the ministries in which they are located with the goal of promoting gender mainstreaming.

Framing and Networking

Gender-responsive budgeting propagates gender issues to the level of budgets and macroeconomics, which are often considered technical, value-free and gender-neutral. The framing of gender issues in the economic terminology of efficiency and effectiveness conveys the need for and rationality of gender mainstreaming to budget officers. This was the case in Mozambique, where ‘strategic framing’ convinced staff members within the ministries of Planning, Development and Finance to include a gender dimension in the budget guidelines, as well as in the PARPA (interviews with staff members of governmental institutions). The fact that outputs are realised primarily in pilot sectors in which general budget guidelines have been operationalised and framed in ‘sector’ language underscores the importance of ‘framing’ gender issues alongside the ‘frames’ of the area and the ministry in which it must be mainstreamed (see also Theobald et al., 2005).

In addition to its utility within recipient governments, strategic ‘gender’ framing is useful within donor agencies, in which experts in the areas of budgeting and public finance have become increasingly involved in aid processes. The potential benefits of GRB to various actors involved in this setting (e.g. gender focal points, budget-support advisers dealing with both economic and political governance issues, sector advisers) and its potential to function as a

bridge between these actors has thus far been largely underutilised. In addition, this bridging function is also relevant in Mozambique's multi-donor setting, which is organised alongside various joint working groups. While the Gender Working Group has been active in various of the other joint working groups, it has so far not been connected to the key working groups that are charged with discussing macro-economic frameworks, medium-term expenditure frameworks and budgetary reform processes (e.g. the Economists Working Group, the Budget Analysis Group and the Poverty Analysis Monitoring Systems Working Group).

Top-Down and Bottom-Up

One of the strengths of GRB is that it is equally well suited to function as a top-down approach within the government as well as a bottom-up approach in hands of non-governmental actors. To date, the Mozambique initiative has primarily exploited the first track, as it has largely remained inside the government. Similar to many intra-governmental initiatives (see Budlender, 2000; Sharpe and Broomhill, 2002), the focus has rested much more on internal accountability, feedback and the meso and micro levels of budgeting rather than on accountability in hands of non-governmental actors or on the critical analysis of underlying macroeconomic policies and frameworks.

Although the main umbrella of women's organisations in Mozambique (*Fórum Mulher*) is involved in the Gender Coordination Group and the pool of GRB experts, it has so far not applied gender budget analysis in independent assessments of government policies and budgets on the ground or promoted its use in monitoring and evaluation activities of other non-governmental actors. If anything, the notion that poverty reduction strategies and new aid modalities would generate an increased participation of non-governmental actors in the independent supply of and demand for information has so far not been realised in Mozambique (see also KPMG, 2010). Some improvements have been noted during the transition from the first to the second poverty reduction strategy (i.e. from PARPA I to PARPA II), with efforts involving the further institutionalisation of Poverty/Development Observatories¹³, which function as a forum of dialogue among government and Civil Society Organisations (CSOs). Several interviewees (particularly from the non-governmental agencies) whom we met during our field mission in 2008 and secondary sources (see de Renzio and Sulemane, 2006; da Silva Francisco and Matter, 2007) nonetheless remain relatively sceptical, recommending that the role and function of these observatories should be reviewed in order to increase their effectiveness and efficiency as a monitoring mechanism. In line with these recommendations, the G20 (i.e. the secretariat for CSO participation) currently intends to sharpen its focus on monitoring and evaluative exercises with regard to national poverty reduction policies on the ground. It is within this context that the tools and approaches of GRB (e.g. gender-disaggregated beneficiary assessment and gender-disaggregated benefit incidence analysis) could easily be incorporated. The establishment of monitoring and evaluation processes could also provide a concrete arena for cooperation among various national non-governmental actors such as CSOs, universities and research institutes which have access to various types of information and skills. The organisation of a course on GRB at the Eduardo Mondlane University as well as the incorporation of a GRB module in the university, are particularly noteworthy in this respect. Information from local-level monitoring and evaluation exercises might also be valuable for donors whose access to

7. Poverty Observatories (PO) were established by the government in 2003 as an annual consultative forum linked to the PARPA process (Da Silva Francisco and Matter, "Poverty Observatory in Mozambique"). In 2008, their name was changed to Development Observatories.

information about implementation realities on the ground has declined within the context of budget support. This type of systematic data collection and analysis is particularly likely to move beyond ‘anecdotal evidence’ that might be useful in a context of evidence-based policy dialogue, as it could provide information on how men and women actually benefit from government service delivery in various sectors such as education, health, water and sanitation, transport, energy, etc. In the current movement towards portfolio approaches seeking to combine different aid modalities into coherent packages (see also KPMG, 2010), the donor-project funding of GRB initiatives in the hands of non-governmental actors might also be a useful strategy for complementing the use of GRB in the budget-support entry points of donors.

Conclusion

The key principles and related aid-reform processes of the Paris Declaration simultaneously present opportunities for and threats to the promotion of gender equality. To date, the state of affairs on the ground has been disappointing. One approach that is increasingly being advanced as a means of grasping opportunities and counterbalancing threats is gender-responsive budgeting (GRB). Thus far, however, there is relatively little evidence regarding the actual use and achievements of GRB within the context of aid-reform processes, and there is little knowledge regarding the underlying mechanisms that could explain the benefits of GRB.

Our case study of Mozambique contributes to filling the gap. It highlights the contributions of GRB towards increasing the gender sensitivity of national policy documents and budget processes with which donors increasingly align (or intending to align) within the context of changing aid modalities. More specifically, the GRB initiative in Mozambique has steered the integration of a gender dimension into budget guidelines. It has also contributed to a significant increase in the gender sensitivity of Mozambique’s Poverty Reduction Strategy Paper (the PARPA), and it has increased the gender mainstreaming of policies and budgets in the sector ministries in which GRB was piloted. Exploring mechanisms that could explain the benefits of GRB within this context highlight the importance of framing gender issues in the language of ‘budget’ and ‘economics’, as well as the correspondence of GRB to ongoing aid-steered changes in national policy and budget processes. At any rate, GRB is particularly well suited as a means of grasping opportunities related to the ongoing changes towards more coordinated and results-oriented planning and budgeting processes in an effort to address the phenomenon of policy evaporation, which often impedes gender mainstreaming.

Although significant changes have been realised in the gender sensitivity of national policies and processes, donors have thus far underexploited the available opportunities for using GRB to increase the gender sensitivity of the entry points that they commonly use to influence national policies and processes. To date, also the national-level gender demand side outside government has not used gender budget tools to analyse the potentially divergent effects of government policies on the ground, and hold the government accountable for its promises in the area of gender equality.

Finally, in addition to increasing the base of empirical evidence, our study contributes to GRB theory building. Its relevance therefore extends beyond the context of Mozambique. Based on insights from secondary literature and interviews with stakeholders, we have invested in articulating the logic behind GRB, starting from GRB inputs and activities through outputs to intermediate and final outcomes. While our case study is largely restricted to the initial components of the logic chain (i.e. inputs, activities and outputs), the programme theory that we

have elaborated may also contribute to future evaluation efforts that move beyond outputs to explore changes in the gender equality of intermediate and final development outcomes.

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Annex 1: Gender Sensitivity of PARPA I, PARPA II and PARP

	PARPA I (2001-2005)	PARPA II (2006-2009)	PARP 2011-2014
Poverty diagnosis	<ul style="list-style-type: none"> ▪ Poverty incidence discussion reduces gender issues to household headship. ▪ Gender issues are partially captured in sections dealing with capabilities. There is a focus on primary education and on maternal health. ▪ Gender issues are absent from sections dealing with opportunities, security and empowerment dimensions of poverty. 	<ul style="list-style-type: none"> ▪ Discussion of mutually influencing relationship among ‘gender’ and ‘development’/‘economic growth’/‘poverty reduction’. ▪ Focus on equity, effectiveness and efficiency dimensions of gender equality and women’s empowerment. ▪ There is a separate gender section and gender is mainstreamed throughout the various sections which analyse poverty in terms of capabilities, opportunities, security (domestic violence) and empowerment. ▪ Absence of sex-disaggregated data is highlighted 	<ul style="list-style-type: none"> ▪ Women are considered to be among the most vulnerable ▪ Limited attention to gender issues in sections dealing with capabilities (health and education) and opportunities (agriculture and fisheries), no attention to security and empowerment issues. ▪ Challenges with regard to the availability of disaggregated data for agriculture and fisheries are highlighted. ▪ The mainstreaming of gender into planning and budgeting and management of government property including budget execution, is considered to be a great challenge.
Selection of priorities and strategies	<ul style="list-style-type: none"> ▪ Priorities include: -increase of girls’ enrolment and completion of primary education -decline of maternal mortality rate -increase of coverage of women in social welfare programmes ▪ No discussion of strategies or approaches to be followed. 	<ul style="list-style-type: none"> ▪ The promotion of gender equality and women’s empowerment is included as a separate objective and gender is mainstreamed throughout the discussion of priorities in the area of capabilities, opportunities, security and empowerment. ▪ Importance of top-down gender mainstreaming (including gender budgeting) approach in legal and policy framework and bottom-up 	<ul style="list-style-type: none"> ▪ Gender issues are included in three strategic objectives and mainstreamed throughout the discussion of priorities in the area of capabilities, opportunities, security and empowerment. ▪ No discussion of gender issues in sections discussing the supportive pillars (good governance and macroeconomic measures).

	empowerment approach is discussed.	
	<ul style="list-style-type: none"> ▪ Instalment of a gender institutional apparatus is highlighted as a priority. 	
Macro-economic framework and budgeting	<ul style="list-style-type: none"> ▪ Gender issues absent from sections dealing with the macroeconomic framework, CFMP and budget reforms. ▪ PARPA II only includes an overview of budgetary allocation over sectors and no detailed overview of budget allocation over different priorities and strategies. 	Gender issues are absent in the section dealing with the programme's budget.
Implementation (action plans and/or operational matrix)	<ul style="list-style-type: none"> ▪ Actions, targets and monitoring indicators in the area of promotion of gender equality and women's empowerment (4 actions, 4 targets), primary education (1 action, 1 target), maternal health (4 actions, 4 targets), HIV+ (1 action, 1 target). ▪ Need for sex-disaggregated data in quantitative and qualitative M&E instruments is highlighted. 	Promotion of gender equity is included in the table in which government programmes are linked to PARP priorities.
Monitoring and evaluation (M&E framework, indicators and targets)	<ul style="list-style-type: none"> ▪ Gender issues not discussed in the section on the M&E framework and M&E instruments. ▪ Gender is included in 4 indicators related to primary schooling, maternal mortality and social welfare. 	Gender issues are absent in the section dealing with M&E.
	<ul style="list-style-type: none"> ▪ Gender is included in: <ul style="list-style-type: none"> -5 process indicators on gender mainstreaming and gender budgeting -5 indicators related to schooling and women's health (mothers and pregnant women) -1 outcome indicator (Gender Development Index) 	In the results-based monitoring matrix women are included in the mid-term and final outputs and outcomes with regard to drinking water and sanitation and in the mid-term and final outputs with regard to access to financial services, skills and technology for SMEs.

Sources: Republic of Mozambique, 2001, 2006, 2011