



Australian Government  
Department of Foreign Affairs and Trade

# GENDER AND BUDGET SUPPORT IN THE PACIFIC AND TIMOR-LESTE



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## ABBREVIATIONS

ADB	Asian Development Bank
CAT-DDO	(World Bank) Catastrophe Deferred Drawdown Option
CDF	(Asian Development Bank) Contingent Disaster Finance
DFAT	(Australian) Department of Foreign Affairs and Trade
DPO	(World Bank) Development Policy Operation
DRM	Disaster Risk Management
EU	European Union
FEMM	(Pacific Islands Forum) Forum Economic Ministers Meeting
FSM	Federated States of Micronesia
GBV	Gender Based Violence
GRB	Gender Responsive Budgeting
GRPFM	Gender Responsive Public Financial Management
IBRD	(World Bank) International Bank for Reconstruction and Development
IDA	(World Bank) International Development Association
IFC	(World Bank) International Financial Corporation
IMF	International Monetary Fund
M&E	Monitoring and Evaluation
MFAT	(New Zealand) Ministry of Foreign Affairs and Trade
NDP	National Development Plan
NWM	National Women's Machineries
ODA	Official Development Assistance
ODI	Overseas Development Institute
OECD	Organization for Economic Cooperation and Development
OTP	Office of the Pacific
PBL	(Asian Development Bank) Policy Based Loan
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PFTAC	(International Monetary Fund) Pacific Financial Technical Assistance Centre
PGEP	Progressing Gender Equality in the Pacific
PICs	Pacific Islands Countries
PIF	Pacific Islands Forum
PLGED	Pacific Leaders' Gender Equality Declaration
PNG	Papua New Guinea
PRM	Policy Reform Matrix
RMI	Republic of the Marshall Islands
SDFP	(World Bank) Sustainable Development Finance Policy
SOE	State-Owned Enterprise
SPC	The Pacific Community
TA	Technical assistance
UN	United Nations
UNDP	United Nations Development Programme
UNIFEM	United Nations Development Fund for Women (now called UN Women)

## EXECUTIVE SUMMARY

The pandemic has seen a resurgence of budget support as a key modality for Australian assistance to the Pacific and Timor-Leste, increasing from A\$109 million in 2019 to A\$362 million in 2021. Budget support will likely continue to be an important element of Australia's engagement with the Pacific and Timor-Leste to support economic recovery from COVID, global inflationary shocks, and natural disasters. Australia is committed to advancing gender equality and the rights of women and girls in the region. We are working in partnership with Pacific countries and Timor-Leste to progress the Sustainable Development Goal relating to gender (SDG 5), including to 'adopt and strengthen policies and legislation for the empowerment of all women and girls at all levels'.<sup>1</sup> Policy and legislative reform are key ingredients in budget support operations. Given Australia's commitment to gender and increasing use of budget support, it is critical to consider how budget support intersects with gender.

Budget support is a transfer of funds from a development partner to a partner government to be disbursed through its own budget systems. Disbursement of funds is typically linked to the achievement of policy actions that are agreed through an ongoing dialogue between the development partner and partner government. Policy actions can be focused in any thematic area, such as public financial management (PFM), private sector development, or disaster resilience. Oftentimes, this set of policy actions is referred to as a 'policy action matrix'.

Most of Australia's general budget support in the region has been linked to World Bank and Asian Development Bank (ADB) budget support operations. These organisations have the financial resources, institutional authority, and technical expertise to lead the reform dialogue that underpins the disbursement of resources. The organisations have embraced increasingly stronger commitments embedding gender equality in the full range of their operations.

This report presents a stocktake of budget support operations in the Pacific and Timor-Leste, examining their key characteristics and how they have been used to address gender equality. As most of Australia's budget support is linked to World Bank and ADB operations, this report examines how the two banks approach budget support, and how they incorporate gender considerations into their operations. Finally, the report outlines the current state of gender in Pacific budgets and PFM systems, and the key enabling factors to maximise the success of gender responsive budgeting efforts.

### Key findings

**The most significant thematic area for policy actions supported by budget support operations is PFM**, reflecting the role that budget supports plays in helping governments achieve financial stability, and the generally low capacity of PFM systems in the region. In a study of over 40 World Bank Pacific budget support operations, the most common thematic areas for policy actions were public sector management (42 per cent of all actions) and economic policy (16 per cent of all actions).

**Development partner coordination and cooperation in budget support has been key to ensuring thin Pacific systems are not overwhelmed.** In many Pacific Island Countries (PICs) and Timor-Leste, development partners and governments collaborate in producing a policy action matrix that identifies shared priorities and actions which trigger disbursement of each partner's budget support. There is a 'Friends of Pacific Budget Support' annual meeting where development partners discuss and coordinate the use of budget support in the region. The meeting supplements ongoing engagement between partners on individual country operations.

<sup>1</sup> This goal has a single indicator relating to the presence of systems to track and make public allocations for gender equality and women's empowerment.

**Budget support has demonstrated its usefulness in motivating economic and fiscal dialogues with partner governments.** In comparison to infrastructure or project specific finance, budget support comprises ‘freely usable’ finance for Pacific governments and represents a sizable portion of Pacific government’s fiscal resources.

**Gender equality actions in budget support operations have become more frequent in the last six or seven years.** Actions have typically arisen opportunistically (with some exceptions), leveraging pre-existing programs. Gender actions have been located across many policy domains, including PFM. Given the prevalence of PFM in budget support, it’s important to consider the nexus of gender and PFM (‘gender responsive budgeting’ (GRB)).

**There is no single blueprint or approach to introducing GRB that can be applied to all Pacific countries and Timor-Leste.** Both literature and experience confirm that approaches must be context specific. It is also clear that pre-conditions exist for development partner support that must be met to lead to meaningful change.

**In the Pacific and Timor-Leste, two pre-conditions are notable: political and community support for gender mainstreaming and the capacity of existing PFM systems.** The report argues for caution around adding to already-significant reform agendas. It advocates for a nuanced, country-specific approach to budget support operations and a willingness to undertake medium- to long-term engagements. Two countries in the region, Fiji and Timor-Leste, are making considerable progress implementing gender responsible budgeting. While their starting points and degree of reliance on development partner support differs, both cases demonstrate the critical need for strong political and central ministry leadership to enable progress.

## Recommendations

DFAT’s way forward depends on the longevity of Australia’s interest in budget support and the resourcing DFAT can commit to posts in the region to engage in policy dialogue on gender and macroeconomic issues. A longer timeframe would enable a purposive - as opposed to opportunistic – approach. More strategic budget support will need to build on and be part of a longer and more multidimensional engagement that addresses the steps involved in building consensus for change. The engagement would also need to recognise the internal processes required to translate reform ideas into formal policy change. In the Pacific and Timor-Leste, this will involve longer-term development partner cooperation, to draw on the combined efforts of engagement, since the World Bank and the ADB have smaller in-country presences than DFAT but greater technical capacity.

DFAT’s approach could have four related elements:

- (1) strengthen collaboration with the World Bank, the ADB and likeminded partners to develop a strategy for including gender in budget support operations. The Friends of Pacific Budget Support meeting could be the starting point. The effort could focus on better integrating budget support operations with other programs to develop medium-term roadmaps for individual countries
- (2) implement a portfolio-wide approach to assessing and improving the conditions for gender mainstreaming. This could include working with stakeholders to interrogate budgets and expenditure through a gender lens and building accountability structures for gender equality in ministries’ reporting requirements. It could also target ways to address gaps in gender-disaggregated data that impede effective development and monitoring of gender-related policies
- (3) engage with stakeholders to identify how to modify PFM reform roadmaps to incorporate elements of gender-responsive budgeting, recognising lessons learned around overly ambitious PFM roadmaps and existing guidance around ways to incorporate gender into PFM systems. The challenge will be to develop approaches that align with country contexts and system capabilities
- (4) use economic diplomacy and broader strategic regional engagement to improve political understanding of the economic imperatives of gender equality to enhance gender-informed economic policy making. This could enlist regional institutions such as the Pacific Islands Forum (PIF), supporting the PIF Secretariat to translate Forum statements of intent into action.

# 1. INTRODUCTION

## Background

Budget support from the Australian aid program, including support delivered in partnership with the World Bank and ADB, has become an important vehicle to help PICs and Timor-Leste deal with the economic and fiscal shocks associated with the COVID-19 pandemic and natural disasters.

As in other parts of the world, the shocks in PICs and Timor-Leste from the pandemic and disasters affect women and men differently. The need to tailor responses to these differences has focused attention on ensuring gender equality is properly embedded in DFAT's support to these countries. Because budget support is expected to continue to be an important modality in the future, the Office of the Pacific (OTP) commissioned a study to provide information on how gender equality is currently embedded in budget support operations and advise on ways to strengthen gender equality in the policy reforms and dialogue that accompany budget support. The purpose of this advice is to give DFAT officers the information needed to advocate for gender priorities in policy dialogues; and to enable DFAT to work with Pacific governments to include gender-sensitive reforms in policy matrices.

Due to the nature of budget support operations in the Pacific and Timor-Leste, and their focus on macro-fiscal sustainability and PFM systems, this study pays particular attention to two related issues:

- the scope for progressing gender equality actions through budget support operations; and
- the scope for strengthening the treatment of gender equality in Pacific and Timorese budgets and public financial management systems.

The gendered impacts of the pandemic have increased the urgency of improving gender considerations in budgetary systems and processes and of achieving identifiable impacts in areas where women and girls are most disadvantaged or overlooked by the allocation and mobilisation of government resources.

Consequently, it is useful to distinguish between:

- embedding gender-responsive budgeting (that is, the consideration of gender specific impacts of all aspects of a country's budget); and
- improving gender equality outcomes from current Pacific and Timorese budget processes.

This distinction enables a consideration of timeframes (to make policy, process, and institutional changes), capacity, the status of ongoing reforms of PFM systems, the ability of existing reform processes to add additional reform/system change requirements, and the urgency of protecting key gender-related programs and expenditures in a time of fiscal consolidation.

## Report structure

This report presents the results from the study, which has relied primarily on literature and consultations with key interlocutors (see **Annex A** for the terms of reference and **Annex B** for the consultation list). The main documents used in the study are identified in the 'selected literature' section at the back of this report.

The remainder of this chapter introduces key concepts used in the report. The next chapter presents an overview of budget support in the Pacific and Timor-Leste. **Chapter 3** examines how gender considerations have been built into multilateral bank budget support operations. **Chapter 4** presents a stocktake on gender responsive budgeting efforts in the Pacific and Timor-Leste and examines two important factors that enable gender equality in budget support operations: the status of gender mainstreaming in PICs and Timor-Leste, and the capacity of each country's PFM systems. While these are not the only enabling factors, they bear on the ability of Pacific and Timorese governments to commit resources to gender equality objectives and monitor their

effects, and on the willingness of political leaders to progress gender equality initiatives. The final chapter presents findings and suggestions for DFAT.

## Key concepts

**Budget support** - the OECD's Development Assistance Committee defines budget support as:

*A method of financing a partner country's budget through a transfer of resources from an external financing agency to the partner government's national treasury. The funds thus transferred are managed in accordance with the recipient's budgetary procedures.<sup>2</sup>*

The transfer of funds is typically linked to a reform dialogue between the development partner and partner government. The dialogue is used to agree a set of policy actions that will trigger disbursement of funds upon completion. Oftentimes, this set of policy actions is referred to as a 'policy action matrix'.

There is a distinction between general and sector budget support. For general budget support, there is a dialogue between development partners and government focusing on overall policy and budget priorities. For sector budget support, the focus is on sector-specific concerns. Also called 'earmarked' budget support, sector support typically requires an agreed expenditure plan and acquittals. This report deals only with general budget support, and unless otherwise specified, the term budget support refers to general budget support.

**Public financial management (PFM)** - managing public finances can cover many elements related to state engagement with the economy. The International Monetary Fund (IMF) defines PFM as follows:

*PFM in the narrowest, and perhaps most traditional, sense is concerned with how governments manage the budget in its established phases—formulation, approval, and execution.... all aspects of managing public resources, including resource mobilization and debt management, with a progressive extension to the medium- to long-term implications and risks to public finances from today's policy decisions. The coverage of PFM has thus expanded from the narrowly defined central government budget to all levels of government and the broader public sector, including state enterprises and public-private partnerships.<sup>3</sup>*

In the context of budget support, a distinction is often made between 'PFM systems' – the processes, tools and procedures that enable the translation of policy objectives into actions - and the policy objectives themselves. The PFM systems enable governments to determine the collection and spending of resources: but the state of PFM systems and their efficacy is itself a function of policy and resource allocation choices. For this reason, reforms to PFM systems are sometimes included in policy action matrices for budget support operations (especially in the Pacific and Timor-Leste).

**Gender mainstreaming** - the United Nations (UN) defines gender mainstreaming as:

*The process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that women and men benefit equally and inequality is not perpetuated. The ultimate goal is to achieve gender equality.<sup>4</sup>*

**Gender responsive budgeting** - while there is no universally accepted definition of Gender Responsive Budgeting (GRB), it can be envisaged as the application of gender mainstreaming in all aspects of public financial management. In a United Nations Development Fund for Women (now called UN Women) study of GRB and aid-effectiveness, Budlender (2009) argued GRB is not a single "thing" but encompasses a range of possible activities that focus on how the government budget advances (or can advance) gender equality.

<sup>2</sup> OECD-DAC (2006).

<sup>3</sup> Cangiano, Curristine and Lazare, 2013b, pp. 1-2, quoted in IWGMPP op cit.

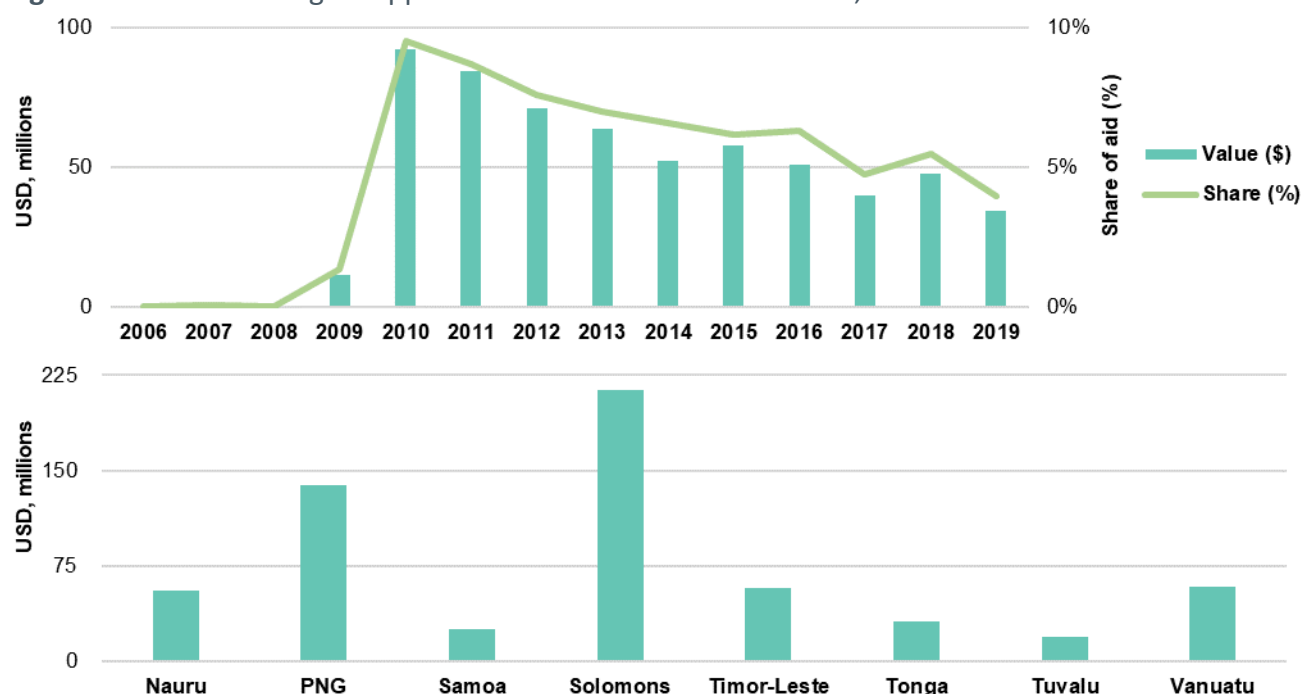
<sup>4</sup> UN Economic and Social Council, 1997.

## 2. OVERVIEW OF BUDGET SUPPORT IN THE PACIFIC AND TIMOR-LESTE

### Australia

Budget support has a long history in Australian aid to the Pacific and Timor-Leste. It accounted for around two-thirds of aid to Papua New Guinea (PNG) between 1975 and 2000. From 2000 until 2009, budget support played a limited role in the Australian aid program in the region. In 2009, the World Bank stepped up its Pacific engagement, offering Australia the opportunity to disburse budget support behind World Bank operations. Australian budget support to the Pacific rose suddenly in 2010, driven by sharp increases to Nauru, PNG, and Solomon Islands (**Figure 1**).<sup>5</sup> From 2010 to 2019, budget support declined in real terms and as a share of Official Development Assistance (ODA) to the Pacific and Timor-Leste. Budget support dropped from 9.5 per cent of ODA (2010) to 4 per cent (2019). The bulk of Australian budget support (nearly 90 per cent) over the same period was sector budget support (although there was a short up-tick in general budget support in 2010, with larger-than-usual flows to Timor-Leste and Vanuatu).

**Figure 1** Australian budget support to the Pacific and Timor-Leste, 2006-2019



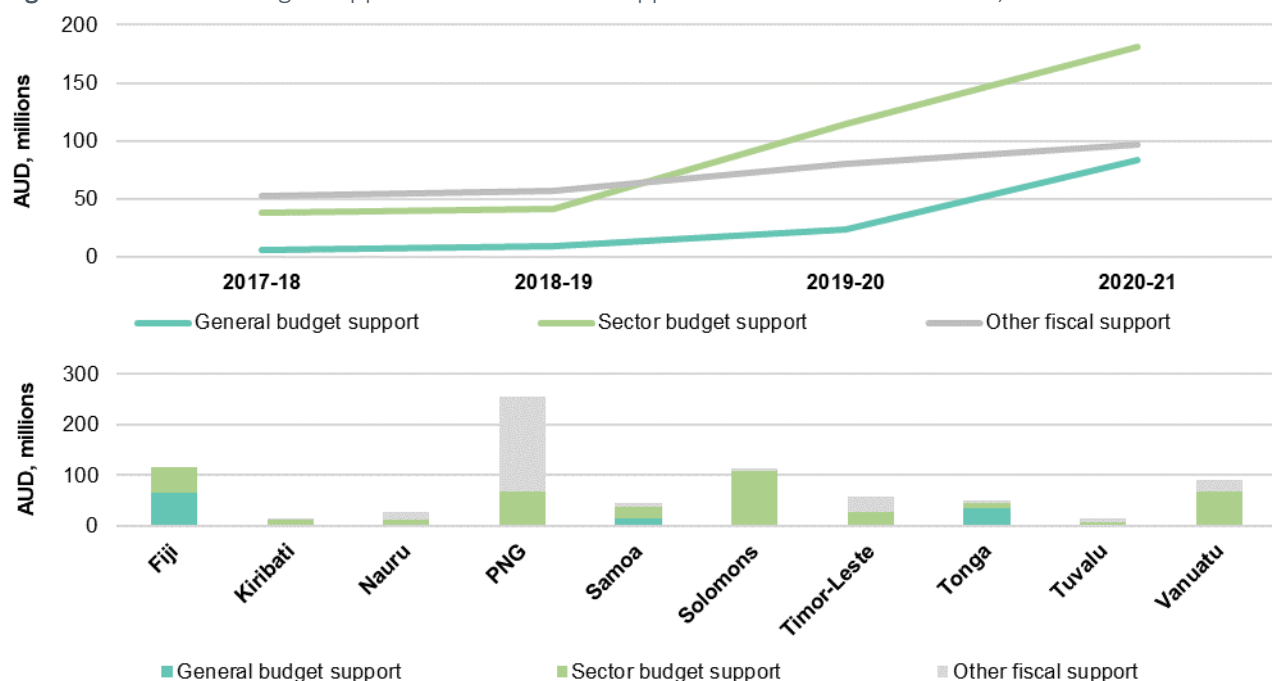
Source: OECD 2022

The pandemic saw a significant expansion in Australian budget support, and an increase in the share being delivered as general budget support. In FY21 (June 2020 to July 2021), budget support to the Pacific and Timor-Leste was around 9 per cent of ODA to the region.

<sup>5</sup> The OECD identification of Australian budget support is restricted to 2006 to 2019.



Figure 2 Australian budget support and other fiscal support<sup>6</sup> to PICs and Timor-Leste, FY18 to FY21



Source: DFAT

Figure 2 shows that PNG, Fiji, and Vanuatu have accounted for a large share of budget support and other fiscal support between FY18 and FY21. The mix of general and sector budget support varies considerably between countries. General budget support is more prevalent in Fiji, Tonga, and Samoa, while sector budget support is predominant in Vanuatu and Solomon Islands. Other fiscal support is mostly used in PNG and Timor-Leste.

## World Bank

The World Bank's principal instrument for delivering budget support is a 'development policy operation':

*Development Policy Operations (DPOs) provide rapid finance to help a borrower address actual or anticipated development financing requirements. DPOs support borrowers in achieving sustainable, shared growth and poverty reduction through a program of policy and institutional actions aimed at, for example, strengthening public financial management, improving climate investment, addressing bottlenecks in service delivery, and diversifying the economy ('policy actions'). DPOs support reforms through non-earmarked general budget finance that is subject to the borrower's own implementation processes and systems.<sup>7</sup>*

Since the scale up of the World Bank's Pacific operations in 2009, DPOs have played an important role in its portfolio. Between 2010 and 2021, there were over 40 DPOs that delivered just under US\$830 million to 9 Pacific countries and Timor-Leste, of which US\$733 million was in the form of grants and credits, and US\$96 million was loans.

Figure 3 shows Fiji and PNG have accounted for just under two thirds of total support. For most DPOs, the World Bank has worked to coordinate policy actions with other development partners including Australia, the ADB, New Zealand, and the European Union. The usual mechanism is a 'Joint Policy Action Matrix', developed through coordinated dialogue between country governments and interested development partners. Australia has often

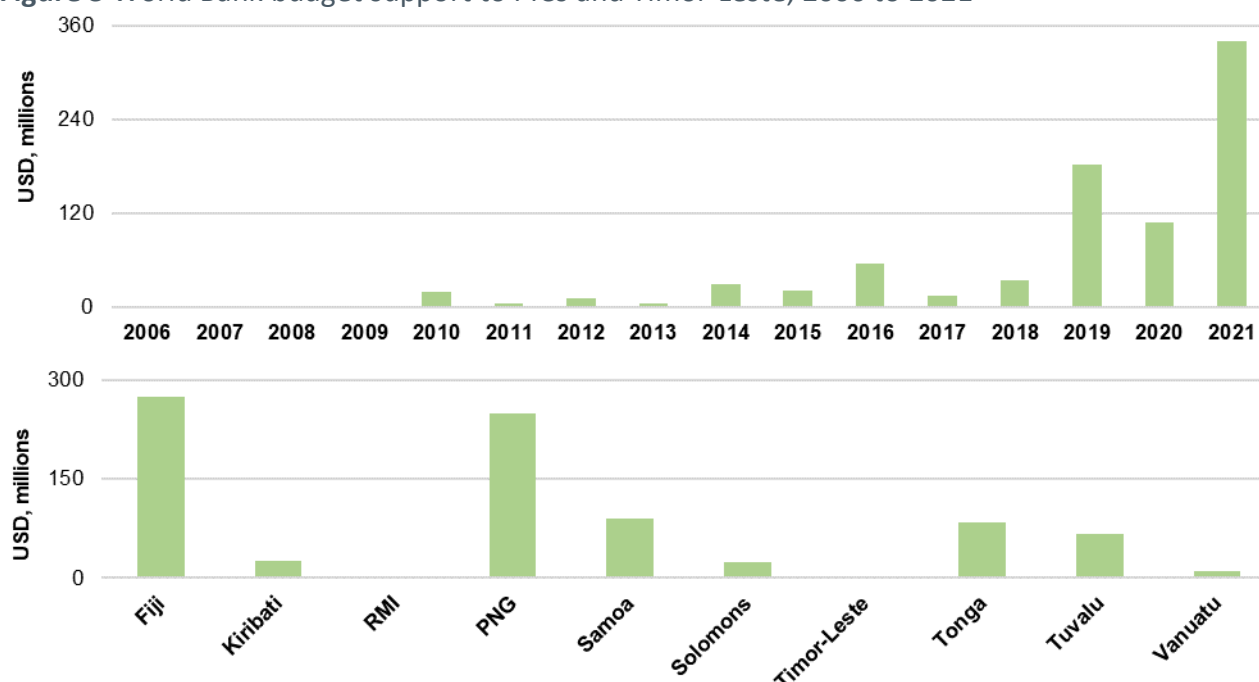
<sup>6</sup> Other fiscal support includes deposits into sovereign wealth funds, funds provided to partner governments for technical assistance, and projects implemented using partner government systems.

<sup>7</sup> [World Bank - Development Policy Financing](#)

disbursed finance behind World Bank DPOs, and/or provided technical assistance to help with program design and implementation.

While not developed for this purpose, DPOs have been used as a means of assisting PICs and Timor-Leste in the wake of major natural disasters – between 2010-2015, just over a third of the resources delivered by DPOs came from the World Bank’s Crisis Response Window. More recently, some DPOs have incorporated Catastrophe Deferred Draw-Down Options, the World Bank’s disaster-specific development finance facility.<sup>8</sup>

**Figure 3** World Bank budget support to PICs and Timor-Leste, 2006 to 2021



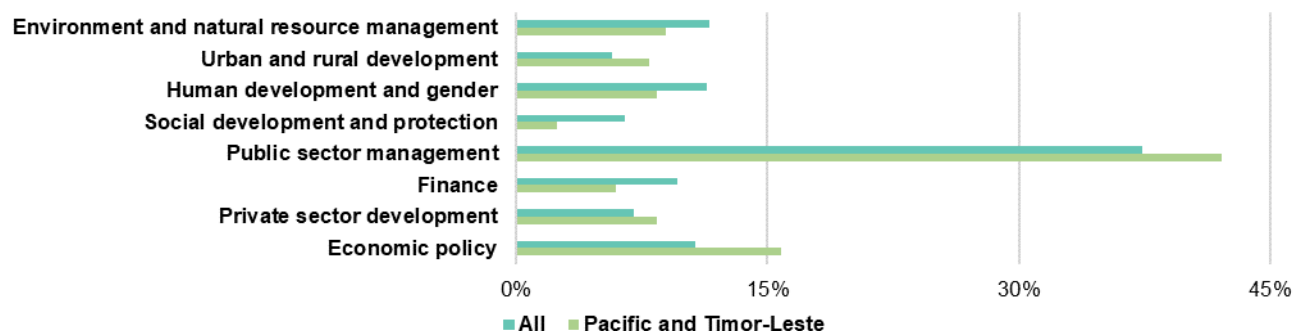
Source: World Bank 2020 and selected project documentation

## Policy actions

As is the case with DPOs globally, most policy actions in PICs and Timor-Leste have been focused on public sector management (42 per cent of all actions), and economic policy (16 per cent of all actions) (Figure 4). At a more disaggregated level, public expenditure management is by far the most common theme (19 per cent of all actions), followed by tax policy and fiscal sustainability. The World Bank communicated to partners at the 2022 Friends of Budget Support meeting that it is reducing the disproportionate focus on PFM in its DPOs.

<sup>8</sup> The Development Policy Loan with a Catastrophe Deferred Drawdown Option (Cat DDO) is a contingent financing line that provides immediate liquidity to countries to address shocks related to natural disasters and/or health-related events. It serves as early financing while funds from other sources such as bilateral aid or reconstruction loans are mobilised.

**Figure 4** Policy actions in World Bank Pacific DPOs by theme



Source: World Bank 2020

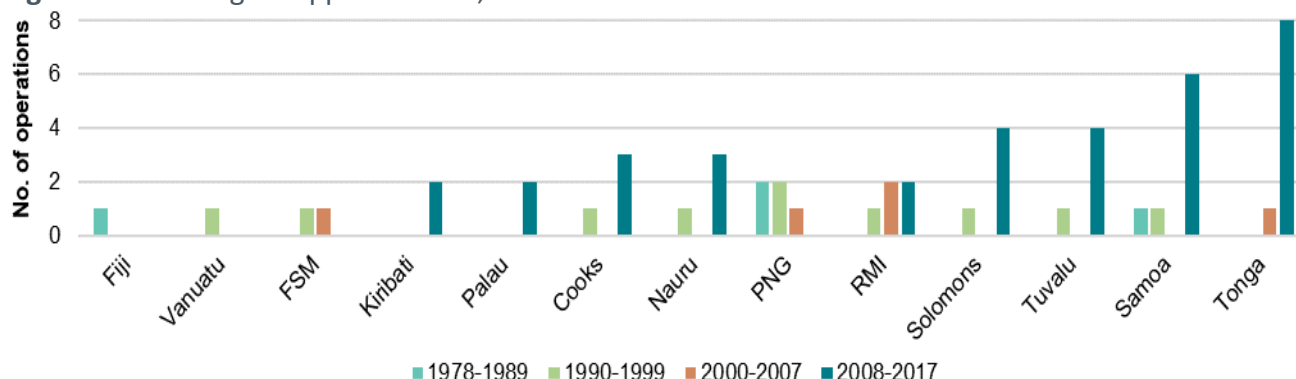
## Asian Development Bank

The ADB provides budget support through Policy Based Loans (PBLs). Despite the name, PBLs can be loans or grants. PBLs support reform through policy actions that address critical constraints in developing countries. There are two classes of PBLs: conventional policy-based lending (stand-alone or programmatic) and crisis-response policy-based lending (large scale support to address external or internal payment crises or balance of payment crises or to provide countercyclical support during economic crisis). PBLs can also provide contingent disaster financing and policy-based guarantees. The ADB can also provide a mix of investment and policy-based lending through Sector Development Programs (SDPs).

The effective use of PBLs must satisfy a set of desirable conditions. All PBLs require strong government ownership and commitment to reform. Policy actions must have sector or economy-wide impacts. Fiduciary arrangements ensuring the efficient use of resources should be in place. There must be close coordination with the IMF and other development partners on proposed reforms and macroeconomic analysis and to confirm the borrower's macroeconomic conditions and policies are satisfactory.

PBLs have been deployed in the Pacific and Timor-Leste for over 40 years since the modality was first introduced in 1978. Between 1978 and 2017, the ADB delivered 53 PBL operations in the Pacific and Timor-Leste, of which, just under a third were delivered in Samoa and Tonga (**Figure 5**). Since 2017, there have been at least a further 20 PBLs for PICs.<sup>9</sup>

**Figure 5** ADB budget support to PICs, 1978 to 2017



Source: ADB 2020

<sup>9</sup> It is not straightforward to identify PBLs in the information that is publicly available on the ADBs website. In some cases, only 1 of a series of programs appears in the sovereign projects data base, which itself covers only projects processed on or before 17 March 2020.

## Common themes

There has been a strong focus on PFM in operations, in PICs and Timor-Leste and globally. This may be because:

- from a fiduciary risk perspective, the World Bank and ADB need to assure their shareholders that recipient PFM systems can deliver macroeconomic stability and ensure that resources are used to pursue established development objectives
- the public sector is a dominant part of the economy in PICs and Timor-Leste, so reforms to improve the efficiency and effectiveness of revenue and expenditure functions can play an important role in improving overall economic performance.

**Budget support operations can be effective in motivating macro-fiscal dialogue between governments and development partners.** The World Bank estimates that between 2010 and 2015 the resources delivered by Pacific DPOs amounted to an average of 5 per cent of recipient government's recurrent expenditure. While budget support allocations are small compared to flows from other World Bank operations, DPOs provide a useful amount of 'freely useable' finance to partner governments. This proportion has only increased since the introduction of CAT-DDOs. Finance ministries are usually well motivated to engage in the associated dialogue.

**There is consensus that a programmatic (multi-year) approach, with a series of closely related operations, is preferable to a stand-alone (one-year) approach.** Desirable reforms usually need to be delivered over a medium-term timeframe, given the need to build awareness, schedule and sequence changes considering capacity constraints, and deal with the political economy of reforms. A programmatic approach provides for continuity of engagement, an important consideration in the Pacific and Timor-Leste where staff turnover in the World Bank and ADB is high.

**Policy action matrices typically build on foundations created by other programs and technical assistance.** World Bank and ADB staff resourcing for budget support operations is usually light and in-region staff are spread very thin, so it is difficult to build agreement on proposed reforms unless staff draw on prior work. Technical assistance (TA) with DPO and PBL implementation is highly important in capacity-constrained PICs and Timor-Leste. Well-designed TA can help to overcome the risk that policy actions do not align with the partner government's key priorities and capacity for change.

### 3. GENDER IN MULTILATERAL BANK OPERATIONS

Both the World Bank and the ADB have been progressively strengthening the pursuit of gender equality objectives in their analytical and operational work. Both have developed markers for operations to track the pursuit of objectives in their gender strategies.

#### World Bank

The World Bank's 2016-2023 Gender Strategy builds on the gender equality framework presented in its 2012 World Development Report (World Bank 2011), and enhances activities established under its 2006 Gender Action Plan (World Bank 2006). The strategy introduces an outcomes-focused, evidence-driven approach to closing gender gaps and focuses on pursuing achievements that:

- improve human endowments;
- remove constraints to more and better jobs;
- remove barriers to women's ownership of and control over assets; and
- enhance women's voice, agency, and engagement.

Successive organisational commitments since the introduction of the strategy have incorporated consideration of gender gaps, most recently adopting outcome-focused gender gap targets. The most recent set of targets are multifaceted, covering the breadth of World Bank operations, including gender-based violence, employment, and land rights (see **Annex C** for the full list of targets). The target most relevant to budget support operations is the commitment of the International Development Association (IDA) to support at least 10 developing countries to make their fiscal policy and budget system more inclusive and gender responsive.

In 2017, following publication of the gender strategy, the World Bank introduced a 'gender-tagging' system to monitor progress, strengthen links between gender equality objectives and operations, and identify operations that meaningfully narrow gender gaps. The tagging process is applied at the design stage, identifying projects with a clear results chain. The process prompts staff to assess the extent to which a project identifies gender gaps, addresses these gaps through specific actions, and links actions to specific indicators in the results framework. The results of the tagging system are included in corporate reporting.<sup>10</sup>

The World Bank's investment arm (the International Financial Corporation (IFC)) also rolled out gender flags for its advisory and investment services.

Because the gender tag serves an internal management function, the results of gender tagging exercises are not uniformly reported in publicly available documents.

#### Asian Development Bank

The ADB's current framework for pursuing gender equality is laid out in its operational plan for accelerating progress in gender equality (ADB 2019), one of the seven operational priorities under its long-term corporate strategy (ADB 2018). **Annex C** summarises the overall approach presented in the plan. This plan is the latest in a series of expressions of intention regarding gender equality that began with a 1985 policy on the role of women in development (ADB 1988).

As part of the plan, the ADB has committed to support gender equality through gender-inclusive project designs in at least 75 per cent of its sovereign and non-sovereign operations by 2030.

<sup>10</sup> In 2019, 65 per cent of World Bank (IDA and IBRD) projects were gender tagged: as were 42 per cent of IFC advisory services and 10 per cent of IFC investment services (World Bank 2021).

The ADB employs a four-tier gender category system to measure, count, and report on the extent to which gender equality issues are integrated into a project's design:

- **Category 1 – gender equity theme:** projects must have a gender analysis, at least one gender performance indicator at the *outcome* and *output* levels and a gender action plan, with a dedicated covenant in the loan or grant agreement to support plan implementation for sovereign operations.
- **Category 2 – effective gender mainstreaming:** projects must have a gender analysis, at least one gender performance indicator at the *output* level in the majority (50 per cent or more) of project outputs and a gender action plan, with a dedicated covenant in the loan or grant agreement to support plan implementation for sovereign operations.
- **Category 3 – some gender elements:** projects must have a gender analysis, one or more gender performance indicators in less than 50 per cent of project outputs.
- **Category 4 – no gender elements:** a project is assigned to this category if it does not include a gender performance indicator. Actions aimed at mitigating negative impacts on women and girls as part of environmental and social safeguard measures are not considered to be gender performance indicators.

A gender action plan is not required for PBLs assigned to category 3 or 4; however, the policy design and monitoring framework should have at least one gender related policy action or measure. The ADB publicly reports on the result of its category system in program documents.

## International Monetary Fund

While the IMF does not provide explicit grant budget support, its programs can provide budget support implicitly, and these operations identify policy actions linked to disbursement of balance of payments support. By its own admission, the IMF is a latecomer to the issue of gender equality but has recently adopted a strategy to mainstream gender throughout its program, surveillance, and capacity development activities.<sup>11</sup> Since 2015, the Fund has piloted then adopted an approach to operationalising gender in its country work and has been providing capacity development support on gender budgeting, including publication of some important working papers on the subject.<sup>12</sup>

Going forward, the IMF intends to focus on the integration of gender analysis into macroeconomic and financial analysis and policies. The IMF's analytical work (especially on debt and financial sustainability) plays an integral role in budget support - its debt sustainability assessments directly influence the type of budget support resources (grants or loans) that the World Bank and ADB can provide to Pacific countries and Timor-Leste. The IMF's future contributions on gender equality should help to bolster the dialogue on gender in Pacific policies.

### Current directions for budget support operations

As budget support operations are included in the qualitative and quantitative gender objectives and targets set by the World Bank and ADB, we expect to see an increasing proportion of operations with gender actions. In this regard, the World Bank has recently adopted a specific policy objective for budget support operations: all operations funded under the 20<sup>th</sup> IDA replenishment should average at least one gender action.<sup>13</sup>

Both the World Bank and ADB are operating under directives to minimise the use of 'process' actions in policy action matrices and focus rather on 'harder' actions, such as formal decisions, laws and regulations. As discussed later, this may hamper the use of budget support operations to progress the complex, multidimensional changes involved in the pursuit of gender equality.

<sup>11</sup> IMF 2022

<sup>12</sup> Examples are Stotsky 2006 and 2016 and Tamoya et al 2016.

<sup>13</sup> World Bank presentation at the 2021 Friends of Pacific Budget Support meeting

## Gender in Pacific and Timorese budget support operations

Since around 2015, the World Bank and ADB have begun to take gender considerations into account in the design of budget support operations in the Pacific and Timor-Leste.

**Annex D** presents an examination of the policy content of DPOs and PBLs since 2015, identifying actions in operations with some degree of gender.<sup>14</sup> The examination found that:

- There had been around 69 budget support operations in PICs and Timor-Leste since 2005
  - 36 of these were World Bank DPOs, and 33 were ADB Policy Based Loans.<sup>15</sup>
- 28 operations (19 World Bank, 9 ADB) or 40 per cent had policy actions with gender consequences.
  - Of these, 16 had actions that explicitly targeted women or girls, and 12 had actions that implicitly affected gender equality (actions where women or girls were expected to be significant beneficiaries).
  - Fiji, Kiribati, PNG, Samoa, Solomon Islands, Tonga, Tuvalu, and Vanuatu had operations with gender actions.
- The gender actions were in a range of policy domains (summarised in **Table 1**): tax, finance, building regulations, public financial management (including gender responsive budgeting), water, education, labour, disability, COVID relief, disaster risk management, procurement, competition and consumer protection, anti-corruption, state owned enterprises (SOEs) and health
  - In some cases, policy actions reflected continued engagement in a programmatic approach over two or more years.
  - In some cases, similar or related actions were supported by World Bank and ADB operations.
- Some of these operations acknowledged DFAT co-financing.

It is difficult to identify what analytical and advisory services may have been drawn upon in the development of gender actions in policy matrices. The ADB has been involved in carrying out country gender assessments (Tonga 1998, Fiji 2006, PNG 2012, Timor-Leste 2014, and Solomon Islands 2015). While these may have assisted in identifying priorities for action, it is more likely that longer term engagements by other development partners, particularly those focused on gender mainstreaming have provided the basis for these actions (an ‘opportunistic’ more than a ‘strategic’ approach).

**Table 1** Gender actions in recent World Bank and ADB budget support operations in the Pacific

COUNTRY	BANK	YEARS	THEMATIC AREA AND ACTION TYPE
<b>Fiji</b>	World Bank	2018,2020, 2021	Tax reform (I), Financial sector regulation - personal property securities legislation (I), GRB (E)
<b>Fiji</b>	ADB	2018, 2019, 2020, 2021	Financial sector regulation - personal property securities legislation (I), Labour law (maternity and family care leave) (E), GRB (E), SOE governance reform (E), COVID Response Package (E), Competition and consumer law (E), Women’s economic empowerment (E)
<b>Kiribati</b>	World Bank	2018, 2019, 2020	Water policy (I), Childcare legislation (E)
<b>Kiribati</b>	ADB	2017	Water policy (I)

<sup>14</sup> The coverage of World Bank operations in this exercise is reasonably exhaustive but it is not as easy to identify ADB budget operations from the publicly available data. There may be omissions.

<sup>15</sup> The ADB’s database identified just over 400 sovereign projects involving PICs and Timor-Leste, and 33 of these were grants and loans classified to the public sector management sector, assumed to be policy-based operations.



COUNTRY	BANK	YEARS	THEMATIC AREA AND ACTION TYPE
<b>PNG</b>	World Bank	2018, 2021	Financial inclusion (E), SOE governance reform (E)
<b>PNG</b>	ADB	2020, 2021	Health sector GRB (E), COVID Response Package (E), SOE governance reform (E), Competition and consumer law (E), Procurement law (E) Water policy (E)
<b>Samoa</b>	World Bank	2017, 2019, 2021	Financial sector regulation - personal property securities legislation (I), Labour market regulation (E)
<b>Solomons</b>	ADB	2018	PFM reform (E), Anticorruption legislation (E) Tax policy (E), Competition and consumer law (E)
<b>Tonga</b>	World Bank	2018, 2019, 2021	Labour law (E), Vocational training policy (E), Labour mobility policy (E), School fee policy (I), Microcredit funding (I)
<b>Tonga</b>	ADB	2019, 2021	Private sector development strategy (E), GRB (E), COVID Response Package (E), Labour mobility policy (E),
<b>Tuvalu</b>	World Bank	2015, 2017, 2018, 2020, 2021	Vocational training policy (E), School fee policy (I), Disability policy (I)
<b>Vanuatu</b>	World Bank	2020	Disaster Risk Management (I)

Note: I – implicit actions, E explicit actions

A key observation from gender equality in Pacific and Timorese budget support operations is that governments have a range of instruments to advance public policy objectives (such as legislation, regulation, and PFM) and development partners are involved in choosing which instrument to support in a particular country at a particular point in time. PFM, particularly public expenditure, is the most popular vehicle development partners opt for, accounting for most actions in Pacific and Timorese budget support operations. However, gender actions are by not constrained to PFM and may be better pursued in budget support operations with a different vehicle. As a 2018 study by the Overseas Development Institute observed:

*Public spending may not always represent the most effective or efficient form of public policy intervention to support gender equality. Regulation and law may be a more important method of delivering gains in gender equality in some cases. For example, if there are extensive formal laws preventing women from undertaking certain activities on the same basis as men then regulatory and/or legal change may be more important for advancing gender equality. Gender responsive public expenditure management practices are therefore perhaps best seen as part of a ‘package’ of legal, regulatory, expenditure, taxation, cultural and political reforms that will ultimately lead to government policy supporting a more gender-equal society.<sup>16</sup>*

Close examination of the policy actions shows a range from ‘process’ actions, such as policy reviews or proposals, to ‘harder’ actions, such as presenting bills to Parliaments or revising regulations. ‘Process’ actions have often reflected the slow gestation of policy reforms, and the value of analysis and awareness building activities in the reform process. However, the World Bank and ADB have signalled an intent to eliminate ‘process’ actions from policy matrices. Budget support operations can motivate process actions or include process considerations in dialogues, but matrices cannot include process actions.

Consultations for the study established that Pacific and Timorese budget support operations have typically been opportunistic in their approach to including gender equality in their policy action matrices. To be more strategic, and to reorient policy action matrices away from ‘process’ actions, budget support operations will need to build

<sup>16</sup> Welham et al 2018.



on and be part of a longer and more multidimensional engagement that builds consensus for change and recognises the internal processes involved in translating reform ideas into policy changes. In the Pacific and Timor-Leste, this will involve medium- and long-term development partner cooperation, to draw on the strengths of each partner. The development banks tend to have stronger technical and analytical capabilities than bilateral partners but a limited in-country presence and fewer resources for sustained engagement.

## Fiji case study

Fiji is a good case study on how budget support operations can draw on a broader range of immediate and longer-term efforts. Over the last four years in Fiji, there has been increased support for gender equality actions in budget support operations, most particularly, for gender responsive budgeting. **Annex E** presents a summary of the actions associated with this intensification of engagement with gender equality in Fiji. Key features of this development have been:

- The Ministry of Economy provided strong leadership and acceptance of the centrality of gender equality to macroeconomic policymaking and economic development.
- Fiji's need for exceptional budget financing during the pandemic, to which development partners responded with budget support operations, played an important role in escalating gender equality as a central issue – in other words, the opportunity created by Fiji's fiscal need made it possible to add gender actions, such as the introduction of GRB, into the policy action matrix.
- Continued engagement through DFAT's governance and gender programs through well-connected and technically skilled staff at Post helped lay the groundwork, including through financing ADB-led technical assistance, continued and effective lobbying of key players, identifying and acting on opportunities, supporting ADB and World Bank staff with local insights into the political economy, and supporting line ministries to implement structural and procedural changes.
  - A longer-term engagement also enabled DFAT and other development partners to seize opportunities when they arose, such as the emergence of champions in key positions or quick wins in established programs that disproportionately benefitted men. For example, the World Bank identified some fishery programs with very few female beneficiaries. The Ministry of Fisheries assessed the imbalance to be due to the programs' requirement for land ownership or high initial investments that women were far less likely to be able to provide. The World Bank's budget support operation supported the Ministry to implement recommendations to improve the equity of the fishery programs by changing the eligibility criteria.
  - Post's ability to continue to support and monitor progress was also important, given its permanent in-country presence.
- A common approach to policy actions matrices and continued cooperation among likeminded development partners was important to ensure consistency of engagement. In this regard, DFAT's ability to shape development partner engagement because of its on-the-ground presence and relationships and its long-term engagement on building capacity was important in providing credibility to a coordinated approach.
- A staged approach to implementing process changes to PFM systems was important when capacity was constrained, and when senior officials need to see that reforms are feasible and will deliver effective change.
- Having a pre-existing strong PFM architecture, including for parliamentary oversight and prompt reporting and auditing of financial accounts, made it possible to introduce changes to PFM systems without unduly burdening staff and to use local M&E systems assess performance.

## 4. GENDER IN PACIFIC AND TIMORESE BUDGETS AND PFM

The opportunities to use budget support to further gender equality in the Pacific and Timor-Leste are shaped by several factors, including the ability of budget support operations to promote change, and the enabling factors required for budget support operations to progress gender equality.

As indicated in **Chapter 2**, World Bank and ADB budget support operations in the region have focused strongly on PFM. Budget support operations support policy dialogues and help to ensure that government resources are effectively and efficiently used in the pursuit of national development objectives. This points to the need to consider how these operations can best support the integration of gender into PFM systems. To do this, one option (of many) is to provide support to introduce gender responsive budgeting into budget processes.

This chapter discusses efforts made in PICs and Timor-Leste to introduce GRB, the lessons that can be drawn from experience, and issues to consider when using budget support to promote GRB. For example, partner governments' and development partners' budgetary responses to the pandemic recognised and sought to address the unequal effects of the pandemic, with Pacific women disproportionately impacted by the economic shocks induced by COVID.

### Gender responsive budgeting in the Pacific and Timor-Leste

#### Country initiatives

Initiatives aimed at promoting the integration of GRB in the Pacific and Timor-Leste date back to the late 1990s - the Commonwealth Secretariat included Fiji in a piloting exercise in 1995. There was a more concerted effort in the early 2000s, when UNIFEM (now UN Women) and the ADB trialled GRB in several PICs, including Samoa, Marshall Islands and Fiji (UN Women 2018). The Government of Tuvalu announced its commitment to implement gender mainstreaming across budgeting and planning in the mid-2000s and received some support from the Secretariat of the Pacific Community and UNDP (Costa and Sharp 2011). These were followed in 2009 by UNIFEM providing support for gender responsive budgeting in PNG as part of the EU-UN Partnership on Gender Equality for Development and Peace. Except for Marshall Islands, these pilots did not lead to sustained change.

#### Regional initiatives

More recently, work on GRB has received political support at the regional level, as Finance and Economic Ministers of members of the Pacific Islands Forum (PIF) have tasked the PIF Secretariat 'in consultation with relevant development partners to develop a methodology to adequately capture and track budgetary allocations towards women's economic empowerment, as well as conducting some analysis around benchmarks for gender responsive budgets'.<sup>17</sup> In 2020, the Secretariat reported on progress on this task, noting that it was working with the Pacific Financial Technical Assistance Centre (PFTAC), Pacific Women's Shaping Pacific Development program and UN Women, and identified a number of efforts underway and plans in the pipeline. The report committed the Secretariat to further collaborate with partners to assess models that member countries could adapt to suit their national contexts.

#### Reviews of GRB initiatives

Several reviews have drawn key lessons from GRB initiatives in the Pacific and Timor-Leste (and globally):<sup>18</sup>

- 'The majority of gender budgeting efforts seem not to have gone far, reflecting several factors, including a lack of commitment of fiscal policymakers and government bureaucracies and weaknesses in the

<sup>17</sup> PIF Secretariat 2020

<sup>18</sup> Stotsky 2006, Costa and Sharp 2011, Combaz 2013a and 2013b, UN Women 2016, Tamoya et al 2016, Chakraborty 2016

structure and implementation of the initiatives.’ (Stotsky, 2006) In most cases, GRB has failed to take hold and become part of the institutional fabric (Nallari and Griffith, 2011).

- Within the classic three-phases of a GRB initiative (awareness, accountability and change),<sup>19</sup> many initiatives struggle to move from analysis to gender-sensitive budget formulation, since this involves changes in budgetary processes.
- It is hard to identify the impact of GRB on gender outcomes and government resource distribution in developing countries (Cambaz 2013b), due to limited evidence of impact and the intrinsic difficulty of assessing impact. This is likely attributable to the long-term and upstream nature of changes in PFM systems (and their complex causal links to impact) and to the limited resources allocated to GRB initiatives. There is no evidence of negative impact. Positive impacts have included:
  - better dynamics for gender equality in budget processes – where awareness, capacities, data, transparency, accountability, and participation have improved; and
  - improved gender outcomes in budgets, policies, and service delivery, when GRB is used in conjunction with other gender equality strategies.

### Timor-Leste case study

In contrast with the ad hoc efforts discussed above, Fiji and Timor-Leste provide examples where sustained effort, with strong and enduring commitment from political leaders, can drive the adoption of GRB and gender equality objectives into government and central agency operations. The previous chapter discussed Fiji’s experience and the process of implementing GRB in budget support operations. In Fiji’s case, budget support operations largely built on longer-term engagements and brought gender equality issues into existing dialogues with central agencies and economic ministers. In Timor-Leste’s case, budget support operations played a limited role in building dialogues between development partners and the government or incentivising government action on gender equality: rather, strong political commitment and sustained development partner support over two decades has driven the adoption of initiatives to change financial management systems.

**Annex F** summarises the steps taken by the Government of Timor-Leste that are culminating in the adoption of GRB. **Box 1** lays out some observations on this process.

Prima facie, Timor-Leste has taken the process of adopting GRB much farther than any PIC. However, the evidence suggests that implementation remains a daunting challenge, and changes in political leadership could erode the momentum for sustained action, particularly pertinent due to the forthcoming parliamentary election in 2023. The capacity and capability constraints are much more severe in Timor-Leste than Fiji, and the efforts in Fiji seem more likely to be sustainable without ongoing development partner support.

#### Box 1 Lessons from Timor-Leste

Work on gender mainstreaming began in the early stages of Timor-Leste’s independence (2002). A series of national commitments have complemented the country’s accession to key international conventions. These include: national action plans on gender based violence, transforming unequal relations between men and women (e.g., the plan on Women, Peace, and Security), gender and the private sector; ‘the Maubisse declaration’ to hold the government accountable for removing discrimination against rural women; and ‘the Dili Komprimisu’ pledging action on introducing GRB, eliminating violence against women and girls, promoting equal access to resources, and developing gender-sensitive social policies.

An important element of mainstreaming has been the work to adopt GRB, starting with gender aware reviews of ministerial action plans and selected investments in 2006, to the Prime Minister’s Office 2017 request for GRB to be implemented and mainstreamed in the Budgetary Governance Reform Roadmap, the Medium-Term Expenditure Framework, and all Program

<sup>19</sup> Sharp 2003

Budgeting. More recently, the Government has been implementing a 2018 comprehensive program of actions to implement GRB.

Key features:

- There has been very strong political support for the process, associated with a strong commitment to the pursuit of gender equality and the creation of Parliamentary and inter-ministerial groups to guide and coordinate activities has been effective.
- Because the PFM system is relatively new and under development, GRB has been introduced into system development (rather than trying to change long-established practices with systemic and personal inertia). This has allowed early institutionalisation of gender budgeting, establishing the legal basis for GRB, producing gender statements in budget documents, and adopting gender-sensitive budget circulars.
- The GRB process has been facilitated by the Constitutional mandate on equality between men and women in all areas of family, political, economic, social, and cultural life and for no discrimination on grounds of gender.<sup>20</sup>
- The integration of gender into Annual Action Plans, which are central documents in the budget process for all ministries and state institutions, has been a central achievement of the GRB initiative. The women's machinery reviews all these plans.
- However, while the Government plans to develop a roadmap for PFM reform, it currently does not have a comprehensive roadmap like most PICs,<sup>21</sup> so it is hard to assess how well the GRB initiatives are integrated into broader PFM reform processes. Adoption of GRB has been helped by the Government's decision to move to program-based budgeting but there are concerns that program-based budgeting is an ambitious reform that is straining government capacity.
- Support from development partners has been strong and sustained, but there has been a degree of fragmentation and a lack of transparency around the assistance provided through the country's lusophone linkages and directly contracted advisory services. The support has been working across the key dimensions of awareness, accountability, and change, and building on strong processes for dialogue - without drawing on the convening facility of budget support operations. However, some commentators have noted that the actual implementation of gender-sensitive policies has been heavily driven by development partners with initiative often coming to a halt when external funding ceases.<sup>22</sup>
- Continued high levels of support are likely to be needed over a protracted period to implement the dual program- and gender-budgeting initiatives.

### Limiting GRB to parts of the budget cycle

Initiatives do not have to engage with *all* stages of the budget cycle simultaneously, or across all sectors, programs, and agencies.<sup>23</sup> Both Fiji and Timor-Leste present examples of attempts to introduce GRB into *all* PFM systems and processes. An alternative approach is to work selectively with different stages of the budgeting and public expenditure management cycle.

**Table 2** presents a summary from a recent Overseas Development Institute (ODI) publication discussing how different tools could be deployed to introduce gender considerations into different parts of the public expenditure management system (the area of PFM where most GRB efforts have been focused). Note, however, the argument against limiting GRB to selective parts of the budget cycle is that if GRB is not *fully* integrated into the budget process, it may not be sustainable.<sup>24</sup>

<sup>20</sup> Tamoya et al 2016

<sup>21</sup> Richard Allen et al. 2020

<sup>22</sup> Tamoya et al 2016

<sup>23</sup> Interestingly, the 2020 ADB Policy Based Loan includes actions relating to the introduction of GRB in the health sector.

<sup>24</sup> Stotsky 2006

**Table 2** Examples of gender-focused tools in the public expenditure management cycle

AREA OF EXPENDITURE CYCLE	SPECIFIC TOOLS
<b>1. Policy development and budget preparation</b>	<ul style="list-style-type: none"> <li>Review the National Development Plan for its treatment and focus of gender-related policies.</li> </ul>
<b>2. Setting budget framework</b>	<ul style="list-style-type: none"> <li>Identify possible specific development partner funding for gender-related programs.</li> </ul>
<b>3. Preparing the budget</b>	<ul style="list-style-type: none"> <li>Review proposed development partner funding for the budget for impact on gender-equality objectives.</li> <li>Review and/or amend sector/ministry policy objectives to recognise gender inequalities within their sector and the role of publicly funded programs in reducing them.</li> <li>Inform sector and sub-sector allocations using information gathered through public expenditure incidence analysis disaggregated by gender, gender-aware beneficiary assessments, gender-disaggregated analysis of budget impact on time use by gender, or gender-disaggregated analysis of user charges/fees.</li> <li>Support the relevant legislative committee of Parliament to undertake gender-focused scrutiny of the budget.</li> <li>Support civil society to engage on gender-related issues in public budget debates and consultations.</li> </ul>
<b>4. Implementation of the budget</b>	<ul style="list-style-type: none"> <li>Use budget execution information to track the credibility of spending against specific gender-related budget activities and/or budget lines.</li> <li>Include specific gender-equal employment opportunities requirements in government contracts.</li> </ul>
<b>5. Monitor and account</b>	<ul style="list-style-type: none"> <li>Use gender-disaggregated public expenditure incidence analysis to inform in-year expenditure management.</li> <li>Build in a gender-related focus to general public-service management information systems.</li> </ul>
<b>6. Evaluate and audit</b>	<ul style="list-style-type: none"> <li>Undertake general monitoring and review of government services that particularly affect women.</li> <li>Carry out specific evaluation of particularly gender-relevant programmes and services.</li> <li>Support citizen report cards that focus on the gender-differentiated impact of public spending.</li> <li>Use gender audits on specific areas of spending, including potentially making a request from government to the independent auditor to undertake this work.</li> </ul>

Source: ODI 2018

## Enabling factors for effective GRB in the Pacific and Timor-Leste

International experience has identified general pre-conditions for the successful adoption of GRB. A recent Oxfam paper<sup>25</sup> summarised this experience, and pointed out that GRB works best where:

- there is a strategy for translating gender analysis into policy change;
- actions are adapted to the political and economic context;
- there is political commitment and leadership at the highest level of government to making budgets work for gender justice;
- there are champions and allies within parliament and at every level among public servants;
- initiatives involve civil society, including women's rights organisations;
- key players, including Ministers, officials, parliamentarians, and civil society, have sufficient awareness and capacity to deliver GRB;
- organisations working on GRB are seen as credible by decisionmakers; and
- gender-disaggregated statistics and other data are available.

<sup>25</sup> Oxfam 2018

Across the various enabling factors for successful adoption of GRB, two seem particularly pertinent in the Pacific and Timor-Leste: the strength of community and political commitment to gender equality, and the capacity of PFM systems and practitioners to implement change.

### Community and leadership support for gender equality

One way of exploring the depth of community and political support for gender equality is to consider the progress made by development partner efforts to mainstream gender in the Pacific and Timor-Leste.

A 2016 review of the DFAT-funded Progressing Gender Equality in the Pacific (PGE) project<sup>26</sup> assessed 13 PICs' capacity to achieve gender equality across 19 variables in six domains (legal/policy framework, political will, organisational culture, accountability mechanisms, technical capacity, and financing for gender equality). Key results are presented in **Annex G**. The analysis concluded that:

- forty-three per cent of all 247 ratings were assigned the lowest level – 'only mildly demonstrated';
- the highest level, 'significantly demonstrated', was only assigned to one domain: legal policy frameworks. Five countries received this rating: Cook Islands, Fiji, Nauru, PNG and Samoa;
- financing for gender equality was rated at the lowest level for all PICs (bar Samoa);
- national women's machineries were typically small and peripheral;
- many countries demonstrated limited political will, often driven by sociocultural perceptions around gender, with limited understanding of gender mainstreaming and will to implement gender policies;
- virtually no countries had gender analysis in their planning or guidance tools, and use of sex-disaggregated data in planning was rare; and
- virtually no countries had solid accountability mechanisms in place to support gender mainstreaming.

The review observed that the experience in the Pacific was that gender mainstreaming and gender equality did not go together, seeing countries where progress on gender equality was outpacing the development of gender mainstreaming institutional mechanisms, while other countries where there was significant progress mainstreaming gender across government but limited progress in gender equality societally. This poses questions around efforts focused on changing institutional mechanisms in government and making real change: a question that also arises with respect to PFM. The program did not approach gender mainstreaming as a technocratic problem, but its attempts to work politically, by building coalitions and working with local leadership, invariably meant convincing male elites that disproportionately hold political positions across PICs and Timor-Leste. Consequently, 'discriminatory norms and attitudes among leaders [were] persistent barriers to progress on gender mainstreaming and gender equality efforts'.

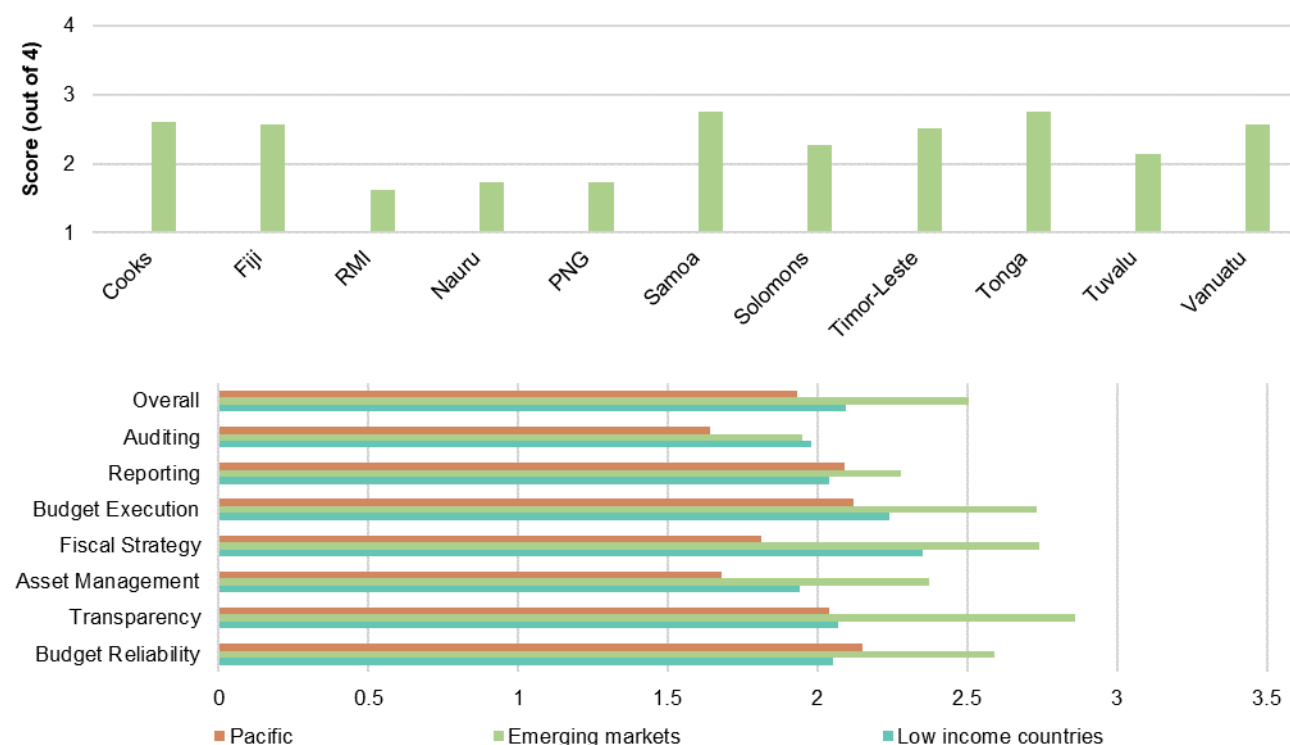
The review raised issues concerning the sustainability of changes in low-capacity PICs and Timor-Leste, where progress is dependent on one or two skilled individuals and vulnerable to high staff turnover. The review pointed to persistent capacity gaps in statistics analysis, synthesis, reporting, and utilisation.

### Capacity of PFM systems and practitioners

The quality and capacity of PFM systems varies considerably across the region, as shown by scores from the World Bank-managed *Public Expenditure and Financial Accountability* program (**Figure 6**). The average score for the region is lower than comparable country groupings, with significantly lower scores in fiscal strategy and budgeting, which are relevant to GRB. Our consultations indicated program-based budgeting enables GRB, but few PICs and Timor-Leste have shifted to program-based budgets, despite urging from development partners.

<sup>26</sup> PGE is part of the broader DFAT-funded Pacific Women Shaping Pacific Development Program, which is being replaced by the Pacific Women Lead Program to be implemented by the Secretariat of the Pacific Community (SPC).

**Figure 6** Assessing Pacific and Timorese PFM systems using PEFA scores



Source: [Public Expenditure and Financial Accountability](#), Allen et al 2020.

## Gender responsive PEFA assessments

The PEFA program has recently introduced a tool to assess the gender-responsiveness of PFM systems. This tool, the *Gender Responsive Public Financial Management* (GRPFM) framework, employs nine indicators that measure a country's PFM systems ability to 'address the government's goals around acknowledging different needs of men and women, and different subgroups of these categories, and promoting gender equality'.<sup>27</sup> Figure 7 (overleaf) presents the nine indicators.

In 2020, Tonga and Fiji participated in GRPFM pilots and Tonga's assessment was made publicly available. Tonga scored well on two indicators (GRPFM 4 and 8), mediocre on two indicators (GRPFM 2 and 5) and poorly on all other indicators. Given that Tonga's general PEFA score is the highest in the Pacific and Timor-Leste (with Samoa), it is reasonable to assume other PICs and Timor-Leste would achieve similar or worse GRPFM ratings (except for perhaps Fiji and Timor-Leste). While the GRPFM framework is useful for benchmarking the gender responsiveness of PFM systems, it does not attempt to identify reasons behind ratings or policy responses to improve ratings.

## PFM roadmaps

Most PICs have been implementing PFM reforms under roadmaps that have been developed - and revised - in partnership with PFTAC and other development partners. Timor-Leste does not currently have a comprehensive roadmap like most PICs (but the Government plans to develop one). These roadmaps lay out three- to five-year comprehensive action plans for PFM reform, prepared by government, and drawing on PEFA assessments (see

<sup>27</sup> [Supplementary Framework for Assessing Gender Responsive Public Financial Management](#)



Box 2). In some cases, these roadmaps have been linked to policy actions underpinning budget support disbursements.

**Figure 7** PEFA's nine GRPFM indicators



Source: [Supplementary Framework for Assessing Gender Responsive Public Financial Management](#)

The directions embedded in PFM roadmaps, and the implicit prioritisation, has been the subject of considerable debate, echoing a broader discussion of how to approach PFM reform.<sup>28</sup> The World Bank's guidance note on PFM in the Pacific states: 'PFM reforms, especially those involving changes to established processes and

<sup>28</sup> International Working Group on Managing Public Finance (IWGMPF). 2020



systems, are notoriously effort-intensive and time-consuming. Limited resources and capacity mean the scope of achievable reforms will be constrained and prioritisation across possible PFM reforms is necessary'.<sup>29</sup>

## Box 2 PFM roadmaps and PEFA scores

The initiative to develop PFM roadmaps based on PEFA assessments came from an agreement at the 40<sup>th</sup> PIF Leaders Meeting (Cairns, 2009) to facilitate improved economic and development performance in the region. At the following Forum Economic Ministers Meeting (FEMM), ministers endorsed a recommendation to develop a regional roadmap to strengthen PIF members' PFM systems. PFTAC was tasked with coordination, quality control and technical support for PEFA assessments and the development of country roadmaps.

It was agreed that the roadmaps were to cover expenditure management, revenue, and procurement to improve delivery of development resources. Emphasis was on improving service delivery and development outcomes. PFTAC developed a PFM Workbook to provide hands-on guidance to Pacific governments in developing their own roadmaps.

Source: World Bank 2013

Drawn from recent World Bank<sup>30</sup> and IMF<sup>31</sup> reviews, some important observations of PFM reforms in the Pacific and Timor-Leste over the last decade include:

- **While capacity constraints in PICs and Timor-Leste are severe and well known, they have not always been adequately reflected in the design of PFM reforms.** With limited pools of human resources, PICs and Timor-Leste are often unable to access the skills required for specialised PFM functions. Often, there are insufficient human resources to complete all the functions required in a sophisticated PFM system, with available staff stretched across a wide range of functions.<sup>32</sup> PICs and Timor-Leste have often been encouraged to achieve progress a broad range of reforms regardless of the extent to which these areas are constraining the achievement of development objectives. This often comes at the expense of making progress on more essential reforms.<sup>33</sup>
- **Planning of PFM reforms has not always been sufficiently formalised and recognised by development partners.** Consequently, development partners have often provided technical assistance on a 'supply-driven' basis, encouraging agencies or individuals to implement the reforms without consideration of whether the planned assistance aligns with government priorities. Government agencies in PICs and Timor-Leste are often reluctant to turn down assistance of any kind, citing the need to maintain good relationships with development partners and avoid the risk of 'losing' access to specialist assistance in any area. Poorly coordinated and weakly prioritised PFM reform programs are a natural outcome of these patterns.
- **Reforms need strong ownership and political leadership, long timeframes, and clear roles to be effective.** Explicit risk identification and mitigation measures are necessary for far-reaching reform processes that may limit the discretion and power over resource allocation of political and commercial elites. Institutional leadership from within the public administration system is also important. Without support of proposed reforms from the finance ministry, the chances of successful implementation of a new reform, such as may be required to introduce GRB, may be quite low.<sup>34</sup>
- **While PEFA assessments provide a powerful diagnostic tool, they do not necessarily lead to appropriate prioritisation of reforms.** PEFA assessments rate performance against good practice across a wide range

<sup>29</sup> World Bank 2013

<sup>30</sup> World Bank 2013

<sup>31</sup> Allen et al 2020

<sup>32</sup> Analysis presented in Haque et al (2012) indicates that the PFM performance of PICs lags countries with similar income levels. The strongest explanation is population size because of its implications for capacity.

<sup>33</sup> This judgment was echoed more recently by the IMF's 2020 review of the PIC reform strategy and the support provided by PFTAC (Allen et al 2020).

<sup>34</sup> While GRB may be strongly aligned with the mandates of the women's machineries, the literature suggests that it may struggle to drive the necessary PFM system changes.

of PFM functions. In PICs and Timor-Leste, the emphasis may need to be on achieving 'good enough' practice in a limited number of functions that are critical to improving development outcomes.

- **Capacity building may not be the most effective way of addressing capacity constraints.** Given the population constraint in many PICs and Timor-Leste, more creative ways of addressing capacity challenges may be required, including capacity supplementation and substitution. Regional institutions can provide opportunities for economies of scale in capacity supplementation.
- **Reforms that go beyond the reach of finance ministries face additional challenges.** PICs and Timor-Leste have typically been able to implement reforms related to the functions of central agencies better than those that require coordination across line agencies.
- **Linkages between roadmaps and policy dialogue** as represented in budget support operations and policy action matrices need to be strengthened to optimise impact.

## 5. CONCLUSION

### Key takeaways

#### Budget support operations and gender

Australian budget support to the Pacific and Timor-Leste saw a sharp uptick in 2010, likely associated with the step up in World Bank engagement in the region and its development policy operations that provide a vehicle for other development partners to disburse against. However, budget support to the region gradually receded over the following decade. The emergence of the COVID-19 pandemic has prompted a significant expansion in Australian budget support in the last three years, typically contributing to World Bank or ADB operations.

Since 2015, there has been a notable increase in the inclusion of gender in policy action matrices underpinning budget support operations in the Pacific and Timor-Leste. Internal directives at the World Bank and ADB indicate that their managements expect to see gender-related actions in policy matrices for an increasing number of Pacific and Timorese budget support operations.

Recent experiences of embedding gender in budget support operations in which DFAT has participated suggests:

- It is essential to secure strong support from central economic ministries for action towards gender equality, and this can hinge on establishing the case for the centrality of gender equality to macroeconomic development.
- A shared commitment from development partners participating in budget support operations plays an important role in escalating gender equality as a central issue for these operations and use of a common policy matrix helps reduce the administrative burden on partner governments, freeing up space for the inclusion of gender.
- DFAT's governance and gender programs, implemented by well-connected and technically skilled staff at Post, can help lay the groundwork for gender-related policy initiatives and support development and implementation.
- A staged approach to implementing the system changes needed for gender-related policy actions is important when capacity is limited.
- An active, connected, and well-informed civil society focus on gender equality plays an important role in keeping politicians and public servants focused on gender-related system change.
- Supporting a process or system change to enhance the treatment of gender in macro-policy objectives requires a longer-term perspective on bringing about development impacts.
- Budget support operations can be used to ensure that gender-critical programs are funded and given careful consideration in periods of fiscal consolidation.

#### Gender responsive budgeting

The experience to-date of gender mainstreaming in Pacific budgets and PFM systems points to four key takeaways for promoting GRB in budget support operations:

- **There is no single blueprint or approach that can be applied to all Pacific countries and Timor-Leste.** While the examples of Fiji and Timor-Leste shared some commonalities – such as, strong political and community support and coordinated, ongoing support from development partners – key differences could also be identified. Fiji benefitted from its strong, established PFM systems, while Timor-Leste benefitted from nascent institutions and early identification of gender as a priority in institutional

development. Fiji's exceptional need for fiscal support during the pandemic created the opportunity for change in PFM systems, while Timor-Leste's reforms were not motivated by fiscal need due to its healthy sovereign wealth fund offering a large buffer against fiscal distress.

- **GRB initiatives need to be built into existing reform processes, especially PFM roadmaps.** Development partners need to carefully coordinate and prioritise reforms with partner governments due to pronounced capacity limitations in the Pacific and Timor-Leste. To ensure gender is properly considered in reforms, it needs to be considered within the context of broader PFM reform, not separately from central processes around PFM roadmaps.
- **Development partners can nurture enabling factors for GRB, which would also support the development of gender sensitive policies and programs more broadly.** This could include supporting the collection, analysis, and dissemination of gender-disaggregated data, conducting gender-lensed assessments of budgets and fiscal plans, and developing, implementing, and monitoring service standards that ensure the different needs and responsibilities of men and women are adequately reflected.
- **In some countries, prior work is needed to build consensus around gender equality and gender mainstreaming before GRB reforms can be proposed.** A careful assessment of capacity implications, and the demand on political and institutional capital that a push for GRB would require, should precede any efforts to introduce GRB. Consultations for the study identified some concerns around the priority that should be given to GRB presently, given the focus on recovering from the pandemic, various natural disasters, global inflationary pressures, and droughts. International experience suggests that DFAT needs to be open to the potential for other more effective opportunities to advance gender equality in budget support operations, especially since international experience shows that introducing GRB does not necessarily lead to better gender outcomes.

## Suggestions for DFAT

**The way forward for DFAT depends heavily on the longevity of Australia's interest in delivering budget support to the region.** The evidence is clear that successful budget support operations build on sustained engagement over a significant period to identify, build consensus for, and implement policy reforms. DFAT is well-placed to support an ongoing, multidimensional process to nurture real commitment to gender-related policy change. A longer-term commitment to policy dialogue and reform through budget support would enable a more purposive approach to furthering gender equality objectives. Otherwise, the pursuit of gender equality in budget support operations is likely to remain largely opportunistic.

**Given its in-country presence across 13 Pacific countries and Timor-Leste, DFAT needs to be positioned to take a more proactive role in multi-donor budget support operations.** For the foreseeable future, DFAT's general budget support in the Pacific and Timor-Leste will involve the World Bank and ADB leading the policy dialogue. Both organisations – with the IMF – have a comparative advantage in leading analytical and technical advisory work. But in most cases, DFAT and other bilateral partners with longer-term programs and stronger in-country presences are well placed to help identify reforms and provide longer-term technical assistance to support implementation.

**DFAT should maintain a concerted engagement with the World Bank and the ADB to develop a joint approach to strengthening the incorporation of gender equality into budget support operations.** The IMF could perhaps be included in this effort, along with other development partners with a shared interest in budget support, PFM, and gender equality – such as the European Union and New Zealand. One useful agenda item for this effort could be to pursue a Pacific and Timorese – or perhaps small island developing state – exemption from the exclusion of process-related actions from policy action matrices mandated by the World Bank and ADB internal

policies. Such process actions could form the building blocks of policy change in the future and could include activities such as: conducting gender-aware analysis of specific budget policies and of the impacts of expenditure programs; work to build understanding of impediments to women's economic empowerment, or of the economic costs of prevailing norms and cultural practices; or initiation of pre-budget consultations with women's groups. There could also be collaboration to ensure that every budget operation includes a gender analysis, and to develop gender-specific indicators for all policy actions.

**DFAT should engage with stakeholders to recast PFM roadmaps to inject context-specific approaches to gender-informed PFM** and ensure PFM-related technical assistance and capacity development focuses on the skills and capabilities required to inject gender considerations into the PFM processes. This process should build on the start made by Pacific Finance and Economic Ministers in their 2017 tasking of the PIF Secretariat to develop indicators around gender responsive budgeting.

**Leverage existing gender programs - regional and country level – to accelerate progress on gender mainstreaming.** DFAT could do more to consult with its regional and country-level gender programs to see if there are policy initiatives in the pipeline or recently introduced that could be supported by a budget support operation. It could pursue an update of the gender mainstreaming stocktake carried out by the Progressing Gender Equality in the Pacific project to identify the status of deficiencies and stumbling blocks in each country. It could include support to undertake some of the process-based changes discussed above, and to promote the collection and dissemination of gender-disaggregated data.

**Use economic diplomacy and broader strategic engagement in the region to further incentivise political support, especially Finance Ministers, for gender mainstreaming.** This could make use of existing regional machineries and institutions to assist with making progress on the 2017 expression of interest of Pacific Finance and Economic Ministers to develop a methodology to adequately capture and track budget allocations towards women's economic empowerment and conducting analysis around benchmarks for gender responsive budgets. Now that PEFA has developed a tool to assess the quality of Gender Related PFM, DFAT and other development partners should develop an approach to deciding when to encourage PICs and Timor-Leste to undertake an assessment using the tool, and guidance on how to prioritise actions to promote adoption of GRPFM. This should learn from the discussions around how best to prioritise PFM reforms in the Pacific and Timor-Leste, and the role that PEFA assessments play in that process.

## ANNEX A TERMS OF REFERENCE

### Introduction

DFAT's Office of the Pacific (OTP) is building its capacity to assess and respond to the profound economic shock to the Pacific and Timor-Leste arising from the COVID-19 pandemic, including through the delivery of the \$304.7 million *Pacific and Timor-Leste COVID-19 Response Package* over 2020-21 and 2021-22. The Response Package will assist Pacific countries and Timor-Leste to weather the economic impacts of COVID-19 and better position them for recovery. In recognition that the pandemic is exacerbating gender inequalities and hardships faced by already vulnerable groups, the Response Package commits to ensuring that women and girls, youth, people with disabilities and those from disadvantaged groups directly benefit equitably from Australia's support.

The Response Package will provide approximately \$175 million through budget support, including in countries where this modality has not been widely used by Australia in recent years. In some countries, budget support will open new opportunities for policy dialogue and deeper engagement with partner governments, allowing Australia to advocate for economic reforms that align with our priorities. These include gender-responsive budgeting and other tools to promote gender equality in and through public financial management.

In order to better understand the ways in which DFAT and development partners can advocate for and integrate gender equality and women's empowerment in current and future economic reforms, DFAT wishes to undertake analysis of economic reform initiatives funded by development partners, with specific focus on efforts to integrate gender equality in budget support and public financial management.

The Response Package Support Unit is seeking a suitably qualified individual(s) to undertake this analysis, in consultation with DFAT staff and other stakeholders. It is envisaged that one consultant will have primary responsibility for the deliverables below. A second consultant may be appointed by DFAT, if required, to provide strategic and technical advice at key points in the process of analysis and drafting.

### Purpose of the analysis

The Response Package Design Framework states that this analysis will:

- help us to understand the impacts of changes in PIC budgets on women and girls
- help us to identify and progress opportunities for economic policies and responses that contribute to gender equality
- focus on supplementary budgets, stimulus packages and other policy measures (and resulting program responses) that respond to the economic shock of COVID-19
- be undertaken in collaboration with DFAT's Office of the Chief Economist.

### Deliverables

The consultant will produce the following three outputs through a phased approach:

1. **A key issues paper** (due 10 Nov 2021) that will:
  - be informed by an initial round of consultations (primarily DFAT officers in Canberra) and an initial scan of the literature.
  - provide a summary of the key issues identified.
  - recommend a structure for the main report.
  - recommend additional people that should be consulted.
  - other points of relevance, as determined by Bob Warner.
2. **A desk-based report** (due 30 Nov 2021, up to 15 pages plus annexes) that:
  - undertakes a review and analysis of PIC budgets over the last two to three years examining the ways that budgets do, or do not, consider the gendered impacts. This analysis will provide a baseline with which to develop recommendations for areas of reform.

- examines the policy decisions and practice of the relevant international financial institutions in regards to gender equality in budget support operations
- undertakes a stocktake and analysis of budget support operations across the Pacific and Timor-Leste, including but not limited to Response Package budget support, to assess their responsiveness to gender equality
- presents an assessment of practice and what good practice looks like, drawing on existing analysis and budget support operations in other regions
- makes recommendations for integrating gender equality into ongoing Response Package budget support operations
- includes two or more case studies from the region that illustrate lessons learnt for DFAT on integrating gender equality in budget support.

**3. Depending on results from the first stage, a gender equality and women's empowerment budget support toolkit or contributions to a draft document produced by DFAT (due 31 Jan 2022 and up to 4 pages):**

Practical and engaging guidance that will support DFAT staff and others working on budget support initiatives to advocate for gender-responsive budgeting and integrate gender-relevant reforms into budget support operations.

### Scope of work

The analysis will be undertaken in consultation with:

- DFAT staff in Canberra and at posts, including but not limited to representatives from:
  - OTP's economic and gender sections
  - DFAT's Gender Equality Branch
  - DFAT's Office of the Chief Economist
  - Gender focal points and gender program officers at posts
  - DFAT officers at post with responsibility for managing budget support.
- Partner government counterparts
- Relevant development partners, including the World Bank and ADB, UN Women, and women's organisations and civil society groups in the Pacific, Timor-Leste, and Australia.

The Response Package Support Unit will facilitate engagement with posts to source documents and make introductions to relevant stakeholders in-country. Representatives from the Support Unit and posts may choose to participate in consultations. No consultations should be held without the prior knowledge of the Support Unit and the relevant contact points at post. The Support Unit will arrange for the report and toolkit to be professionally formatted if necessary, so as to be suitable for publication and dissemination.

### Indicative timeframes

Task	Approx. number of days
Consultations with Canberra-based staff (with the possibility of a workshop with DFAT staff, to be held in Canberra)	Up to 4 days
Consultations with DFAT staff at posts	Up to 3 days
Consultations with partner governments	Up to 3 days
Consultations with other stakeholders	Up to 3 days
Analysis and drafting of report	Up to 10 days
Drafting of toolkit	Up to 3 days
Revisions to report and toolkit following feedback	Up to 2 days
<b>Total days</b>	<b>Up to 28 days</b>



## ANNEX B KEY INFORMANTS INTERVIEWED

Name	Institution
Anthony Higgins	Independent PFM expert
Brigitte LeDuc	Gender Equality and Social Inclusion Adviser, Pacific Women
Corinne Tarnawsky	Pacific Gender and Regional Development Section OTP, DFAT
Jane Bastin-Sikimeti	Pacific Gender and Regional Development Section OTP, DFAT
Annemarie Reerink	Gender Strategy, Effectiveness and Performance Unit, DFAT
Sam Porter	Office of the Chief Economist
Clinton Pobke	A/G Lead Economist, OTP Economics, DFAT
Matthew Harding	Economic Policy and Programming Section, OTP
Sophie Mckinnon	OTP Economics, DFAT
Pranil Singh	Australian High Commission, Suva
Nick Murphy	Australian High Commission, Nuku'alofa
Trina Mohit	Australian High Commission, Nuku'alofa
Ana Baker	Australian High Commission, Nuku'alofa
Aulola Ake	Australian High Commission, Nuku'alofa
Flora Brytes	Governance for Development Program, Dili
Francisco Soares	Australian Embassy, Dilli
Gillian Brown	Gender Specialist, review of the Covid Response Package
Fareeha Ibrahim	Gender Advisor, Pacific Recovery Economic Support Program
Ananya Basu	Director, Social Sectors and Public Sector Management Division, Pacific Department ADB
Cindy Bryson	Social Development Specialist, Pacific Department, ADB
Ingrid FitzGerald	Pacific Liaison and Coordination Office, ADB
Melinia Nawadra	Social Inclusion Adviser, Pacific Islands Forum Secretariat
Neamu Marvuakula	Governance and Institutional Strengthening Lead, Secretariat to the Pacific Community
Tara Chetty	Program Manager, Pacific Women Lead, Secretariat to the Pacific Community
Sala Tapu	Program Coordination, Pacific Women Lead, Secretariat to the Pacific Community
Miles Young	Head, Human Development Division, Secretariat to the Pacific Community
Rebecca Pope	Partnerships Officer, Secretariat to the Pacific Community, Noumea
Angie Fatiali	Gender Specialist, SPC Suva
Sean O'Grady	Independent PFM expert
Giorgia Demarchi	Senior Social Development Specialist, World Bank, Washington
Dimitria Gavalyugova	Gender Specialist, World Bank Office, Sydney
David Gould	Lead Economist, World Bank Office, Sydney
Julieta Sevene	UN Women
Kaushal Priya Sharma	UN Women
Mele Maualaivao	UN Women
Melissa Stutsel	UN Women
Sandra Bernklau	UN Women
Asenaca Vakacegu	UN Women
Fareeha Ibrahim	GEDSI Lead, Pacific Economic Recovery Support Program



## ANNEX C WORLD BANK AND ADB GENDER COMMITMENTS

### Latest World Bank Group gender equality commitments

#### International Development Association – IDA20 replenishment commitment

The Executive Directors of IDA made the following gender related commitments in their report on the 20th replenishment (World Bank 2022).

1. Investing in women's empowerment: Support women's empowerment, through restoring and expanding access to quality and affordable sexual and reproductive, adolescent, and maternal health services, in at least 30 IDA countries, of which 15 countries with the lowest HCI.
2. Scaling productive economic inclusion: Incorporate specific productive economic inclusion components (e.g., producer cooperatives/associations, digital finance/savings and service delivery, entrepreneurship support, social care services, regulatory frameworks, and/or links to market support) for women in at least 35 IDA social protection/jobs, agriculture, urban, and/or community development projects.
3. Expanding childcare: Support at least 15 IDA countries to expand access to quality, affordable childcare, especially for low-income parents.
4. Supporting medium and high skilled employment opportunities for women: At least 35 per cent of IDA20 infrastructure operations (transport, energy, and water) will include actions to create employment opportunities for women in medium and high skilled jobs in these sectors.
5. Closing gaps in digital technology: At least 30 IDA20 operations in digital development, financial inclusion, and agriculture will increase women's access to and usage of digital technology to close gender gaps in access and usage.
6. Strengthening women's land rights: At least 70 per cent of IDA20 operations with land activities in (i) land administration, (ii) post-disaster reconstruction and resilient recovery, and (iii) urban development will include specific actions to strengthen women's land rights.
7. Increasing support to prevention of and response to GBV: Support at least 10 IDA countries to strengthen national policy frameworks for prevention of and response to GBV, and in at least 15 IDA countries, of which five are FCS, support GBV related services in health systems, and implement GBV prevention and response protocols as part of safe and inclusive educational institutions.
8. Implementing fiscal policy and budget systems to close gender gaps: Support at least 10 IDA countries to make their fiscal policy and budget systems more inclusive and gender responsive by, for example, budget reforms, removing discriminatory provisions from tax legislation and/or monitoring the effectiveness of public spending, including where appropriate through fiscal incidence analysis for equality policies.

#### World Bank Group Capital Package

The 2018 decision of World Bank Group shareholders to increase the capital for the IBRD and the IFC included specific commitments to meaningfully narrow gender gaps (World Bank 2019).

- International Bank for Reconstruction and Development: Increasing the proportion of its operations that close gender gaps from 42 to 55 per cent by fiscal year 2023

International Finance Corporation: By 2030, quadrupling the amount of annual financing dedicated to women and women-led small and medium enterprises, increasing annual commitments to financial intermediaries targeting women, and doubling the share of women directors that it nominates to boards of companies; by 2020, flagging all projects with gender components.

### Latest ADB gender equality priorities and approaches

ADB's operational plan for accelerating progress in gender equality (ADB 2019) present five strategic priorities and five approaches for its efforts to contribute to gender equality.

The strategic priorities are:

- women's economic empowerment increased;
- gender equality in human development enhanced;

- gender equality in decision making and leadership enhanced;
- women's time poverty and drudgery reduced; and
- women's resilience to external shocks strengthened

The five approaches are:

- scaling up gender mainstreaming in operations across sectors and themes;
- integrating Sustainable Development Goal 5's transformative gender agenda, including eliminating violence against women and girls; recognizing, reducing, and redistributing unpaid care and domestic work; emphasizing sexual and reproductive health and rights; encouraging women's participation in decision making and leadership; creating access to economic and productive resources, information and communication technology, and legal or institutional reforms for protecting women's rights; and changing gendered social norms;
- enhancing gender mainstreaming in non-sovereign operations;

tackling multiple gender inequalities simultaneously through integrated solutions; and developing the capacity of developing member countries and clients.

## ANNEX D GENDER ACTIONS IN BUDGET SUPPORT OPERATIONS

The following tables present gender-related policy actions in recent (2015 onwards) World Bank Development Policy Operations and ADB Policy Based Loans in the Pacific. Actions are classified as:

- *explicit* if the action mentions 'gender' or 'women' and 'girls'; and
- *implicit* if the text on operation documents indicates that the action is expected to particularly benefit women and girls.

**Table D. 1** Policy actions related to gender equality in World Bank Development Policy Operations

Country	Operation Number	Year Effective	Prior Action	Gender targeting	Gender analysis, disaggregated indicators
Fiji	P165276	2018	Prior Action 1: The Borrower, through its Parliament, has: (a) eliminated the dividend taxation regime; (b) raised the minimum income-tax threshold for its male and female residents from F\$16,000 to F\$30,000 per annum; (c) increased the Environment and Climate Adaptation Levy from 6 to 10 per cent; (d) introduced a F\$0.10c charge per bag on plastic bags at retail outlets; and (e) increased fiscal duties on cigarettes, tobacco, and alcohol by 15 per cent.	Implicit	No
Fiji	P168402	2020	Prior Action 5: The Recipient, through the Ministry of Economy, has established the regulatory framework and institutions necessary to allow moveable property to be used more securely as collateral for credit purposes by: (a) the commencement of the Personal Property Securities Act 2017; (b) the publication and commencement of the Personal Property Securities Regulations 2019; (c) the appointment of the Reserve Bank of Fiji as the Registrar and administrator of the Personal Property Securities Registry. Prior Action 6: The Recipient, through its Cabinet, has approved Resilient Building Guidelines that: (i) strengthen new single-story schools and residential housing on native lands against climate-related risks and earthquakes aligned with the National Building Code - Fiji requirements; and (ii) form contents of training for building practitioners in rural areas.	Implicit	Yes, plus gender annex
Fiji	P173558		Prior Action 7: To strengthen public financial management, the Recipient, through its Cabinet, has: (i) approved the Financial Management (Amendment) Bill 2021; (ii) applied Gender Responsive Budgeting principles in its FY2020-2021 budget process with regard to two pilot ministries, namely, the Ministry of Commerce, Trade, Tourism and Transport and the Ministry of Fisheries; and (iii) agreed that Gender Responsive Budgeting principles will be rolled out to other ministries in the future.	Explicit	Yes, plus annex on WEE and GRB
Kiribati	P167263	2018	Prior Action 5: The Recipient, through its Cabinet, has approved the introduction of a tariff for residential water use for the three pilot areas of South Tarawa where households are provided with reticulated water 24 hours a day, 7 days a week, a decision critical for the Public Utilities Board to develop and sustain safe water supply services to all of South Tarawa, thereby reducing the associated burden on women and girls. Prior Action 6 The Recipient, through its Parliament, has enacted the Early Childhood Care and Education Act 2017, for the regulation, facilitation and support of early childhood care and education and preschool programs and services at national and local government levels.	Implicit, Explicit	Yes
Kiribati	P169179	2021	Prior Action 5: The Recipient, through its Cabinet, has approved a tariff and community service obligation framework for the roll-out of climate-resilient piped water and sanitation services across all of South Tarawa, based on the results in pilot areas.	Implicit, Explicit	

Country	Operation Number	Year Effective	Prior Action	Gender targeting	Gender analysis, disaggregated indicators
			Prior Action 6: The Recipient, through its Ministry of Education, has promulgated the Registration and Administration of Service Providers and Premises Regulations 2020, to boost quality and access to early childhood education and facilitate women's labour force participation		
PNG	P165717	2018	Prior Action 6: (i) To support increased financial inclusion, the Recipient's National Executive Council has approved the Financial Sector Development Strategy and the National Financial Inclusion Policy; and (ii) to increase women's financial inclusion, the Recipient, through the Bank of Papua New Guinea, has launched the Gender Equity and Social Inclusion (GESI) Policy for Microfinance Institutions.	Explicit	Yes
PNG	P174347	2021	Prior Action 5: To enhance women's voice and opportunities in decision making, the Recipient's National Executive Council has endorsed the PNG SOE Ownership and Reform Policy, laying out key principles of ownership, governance, and performance, including initiatives to increase women's representation on the boards of non-resource sector state-owned enterprises	Explicit	Yes
Samoa	P162104	2017	Prior Action 3: The Recipient, through its Ministry of Commerce, Industry, and Labour, has: (a) commenced the Personal Property Securities Act; and (b) launched the Personal Properties Securities Registry, to improve access to finance by allowing movable property to be used as collateral for loans.	Implicit	Yes
Samoa	P165928	2019	No specific actions		Yes, plus gender annex
Samoa	P171764	2021	Indicative Trigger 3 (for next operation): To strengthen provisions against discrimination and child labour, and clarify the process for adjusting minimum wages, the Recipient, through its Cabinet, has approved a revised Labour and Employment Relations Act.	Explicit	Yes
Tonga	P159262	2018	Prior Action 5: The Recipient's Cabinet has approved for submission to Parliament the Employment Relations Bill, which will ensure fundamental labor rights are enshrined in domestic law	Explicit	Yes
Tonga	P171071	2020	Prior action 6: The Recipient, through its Cabinet, has approved a technical and vocational education and training sector policy framework to enhance the quality and relevance of skills training. Prior Action 7: The Recipient, through its Cabinet, has approved a labor mobility policy framework to foster greater participation and gender equity in access to overseas employment opportunities	Explicit	No
Tonga	P174683	2021	Prior Action 1: To support livelihoods and household investments in human capital, the Recipient, through its Cabinet, has approved an economic and social stimulus package which provides school fee relief and targeted crisis-responsive social protection payments drawing on newly developed social registries and using new electronic payment methods Prior Action 4: To facilitate increased access to microcredit for micro, small and medium enterprises, the Recipient has expanded and extended the Government Development Loan Scheme.	Implicit	No
Tuvalu	P150194	2015	The Recipient, through its Ministry of Education and the Tuvalu Maritime Training Institute, has broadened vocational training programs to increase post-primary education opportunities, particularly for Tuvaluan women.	Explicit	Yes
Tuvalu	P155066	2017	The Recipient's Cabinet has endorsed the removal of secondary education school fees to enhance inclusiveness and equity of secondary education	Implicit	Yes

Country	Operation Number	Year Effective	Prior Action	Gender targeting	Gender analysis, disaggregated indicators
Tuvalu	P161867	2018	The Recipient's Cabinet has endorsed the removal of secondary education school fees to enhance inclusiveness and equity of secondary education	Implicit	Yes
Tuvalu	P170558	2020	Prior Action 6: The Recipient, through its Cabinet, has approved the Tuvalu National Policy for Persons with Disability	Implicit	Yes
Tuvalu	P172614	2021	Prior Action 6: To improve access and quality of education for children with disabilities, the Recipient, through its Cabinet, has approved the Disability-Inclusive Education Policy and Action Plan.	Implicit	Yes
Vanuatu	P168749	2020	Prior Action 1: The Recipient's Council of Ministers has approved, and submitted to the Parliament, a Bill for the Disaster Risk Management Act, which provides for an integrated approach to disaster risk reduction and climate change adaptation, disaster preparedness, response and recovery at national and local levels.	Implicit	

**Table D 2** Policy actions related to gender equality in ADB Policy Based Loans

Country	Project Number	Year Effective	Prior Action	Gender effects	Gender analysis, disaggregated indicators
Fiji	48490-002	2018	3.2.1 Parliament passed the Personal Property Securities Act, which regulates the lending of money secured by personal property as collateral and which facilitates greater access to credit for businesses and individuals.	Implicit	No
Fiji	48490-003	2019	3.2.1 Minister responsible for finance has made regulations under the Personal Property Securities Act 2017 to give effect to the Act in relation to the appointment of the Registrar and prescription of fees. 3.3.4 Parliament passed the Employment Relations (Budget Amendment) Act 2018, which (i) increased women's rights on maternity leave, (ii) introduced men's rights on paternity leave, and (iii) introduced family care leave; and which makes it easier for women with children to enter and remain in the paid workforce.	Implicit, Explicit	No
Fiji	48490-003	2020	1.1.5 The Ministry of Economy; (i) completed a Public Expenditure and Financial Accountability (PEFA) Assessment and the final report has been published on its website, and (ii) completed a PEFA self-assessment of gender responsive public financial management, which has been approved by the PEFA Secretariat 1.4.1 Ministry of Economy submitted a Cabinet information paper that outlines the steps taken to introduce gender-responsive budgeting principles in the annual budget process 1.4.2 The Ministry of Economy issued budget submission templates that include gender-responsive budgeting principles, and, as a pilot, the Ministry of Commerce, Trade, Tourism and Transport and Ministry of Fisheries, are required to make budget submissions for at least 2 programs in line with the new methodology. 2.1.2 The Department of Public Enterprises conducted training programs for 76 per cent of directors and 80 per cent of senior management (defined as chief executive officer and chief financial officer, or equivalent positions),	Explicit	Yes,

Country	Project Number	Year Effective	Prior Action	Gender effects	Gender analysis, disaggregated indicators
			<p>including 90 per cent of women directors and senior managers, of public enterprises on the compliance requirements of the Public Enterprises Act 2019.</p> <p>3.2.1 The Fijian Government established the Personal Property Securities Registry that captures sex-disaggregated data</p> <p>3.3.3 Cabinet approved a policy statement and drafting of a Bill relating to competition and consumer law which includes recognition of the specific needs of women, rural and disadvantaged groups and a commitment to supporting women's consumer rights.</p> <p>lending, and (v) relief payments to informal sector workers, including for women-owned micro-enterprises such as hawkers, in lockdown areas</p> <p>3.4.1 Government introduced, via the supplementary COVID-19 Response Budget for FY2020, measures to assist the private sector and workers, including (i) a reduction in employers' statutory Fiji National Provident Fund contributions until 31 December 2020, (ii) 21 days Government-paid sick leave for workers who test positive to COVID-19, (iii) tax deductions afforded to employers for wages and salary paid to employees who are self-quarantined, (iv) additional contributions to financial sector schemes that boost SME lending, and (v) relief payments to informal sector workers, including for women-owned micro-enterprises such as hawkers, in lockdown areas.</p>		
Fiji	48490-003 (continued)		3.4.2 The Ministry of Women, Children and Poverty Alleviation: (i) prepared and presented to Cabinet a guidance note on the gendered impacts, of COVID-19 in Fiji, including recommendations on supporting women's economic empowerment, and (ii) established a multi-stakeholder COVID-19 response gender working group.	Explicit	
Fiji	48490-004	2021	<p>3.3.3 Cabinet approved a policy statement and drafting of a Bill relating to competition and consumer law which includes recognition of the specific needs of women, rural and disadvantaged groups and a commitment to supporting women's consumer rights.</p> <p>3.4.1 Government introduced, via the supplementary COVID-19 Response Budget for FY2020, measures to assist the private sector and workers, including (i) a reduction in employers' statutory Fiji National Provident Fund contributions until 31 December 2020, (ii) 21 days Government-paid sick leave for workers who test positive to COVID-19, (iii) tax deductions afforded to employers for wages and salary paid to employees who are self-quarantined, (iv) additional contributions to financial sector schemes that boost SME lending, and (v) relief payments to informal sector workers, including for women-owned micro-enterprises such as hawkers, in lockdown areas.</p> <p>3.4.2 The Ministry of Women, Children and Poverty Alleviation: (i) prepared and presented to Cabinet a guidance note on the gendered impacts, of COVID-19 in Fiji, including recommendations on supporting women's economic empowerment, and (ii) established a multi-stakeholder COVID-19 response gender working group.</p> <p>Prior Action 7: To strengthen public financial management, the Recipient, through its Cabinet, has: (i) approved the Financial Management (Amendment) Bill 2021; (ii) applied Gender Responsive Budgeting principles in its FY2020-2021 budget process with regard to two pilot ministries, namely, the Ministry of Commerce, Trade, Tourism and Transport and the Ministry of Fisheries; and (iii) agreed that Gender Responsive Budgeting principles will be rolled out to other ministries in the future.</p>	Explicit	Yes
Kiribati	47322-001 and 002	2017	2a. New water tariff that improves access and quality of water service, particularly benefitting women, approved by the Cabinet.	Implicit-	

Country	Project Number	Year Effective	Prior Action	Gender effects	Gender analysis, disaggregated indicators
PNG	51035-005	2020	<p>2.1.3 Secretary of Health approved additional modules to the Provincial Health Authority Manual that includes public financial management and gender responsive budgeting and reflects changes to legislation including the Public Finances (Management) (Amendment) Act 2018, National Procurement Act 2018 and others as appropriate.</p> <p>2.1.4 Gender Responsive Budgeting training provided to PHA Executives and Board in all 22 Provinces.</p> <p>3.4.2 The government rapidly disbursed an initial K23 million (\$7 million) health sector COVID-19 support package, including for proper-sized/fit personal protective equipment for health workers and gender sensitive COVID-19 communication and community engagement plans, including targeted messaging for pregnant and breastfeeding women, information on gender-based violence referral pathways and advice for health providers relating to women's rights to sexual and reproductive health care irrespective of COVID-19 status.</p>	Explicit	
PNG	5424-002	2021	<p>1.1 NEC has approved the PNG SOE Ownership and Reform Policy, laying out key principles of SOE ownership, governance, and performance, including the need to increase women's representation on SOE boards in line with the government's commitment to the economic empowerment of women.</p> <p>1.2 NEC has approved the draft KCH (Amendment) Bill to amend the KCH Act, for submission to Parliament, including (e) introducing a provision to include at least one woman who meets the requirements on the short list for director appointments;</p> <p>1.3 NEC has approved the National Competition Policy which supports competitive neutrality of SOEs, and removal of barriers to the participation of women's businesses and small and medium enterprises in public procurement through appropriate structuring of tenders and advertisements.</p> <p>2.1 Parliament approved the KCH (Amendment) Bill 2020, to amend the KCH Act, which (e) introduces a provision to include at least one woman who meets the requirements on the short list for director appointments</p> <p>2.2 The Ministry of State Enterprises and DOT negotiated General Competitive Neutrality Principles with KCH, in line with international guidelines and global goals for sustainable development, including gender equality</p> <p>2.4 KCH Board (a) implemented Appointment and Assessment of Directors - Process and Guidelines for all new director appointments, with women representing 10 per cent of total SOE directors; and (b) operationalized a database of qualified women for potential director positions to achieve the KCH Act target of having at least one woman on the board of each SOE.</p> <p>2.5 KCH Board approved new processes and guidelines for assessment of SOE directors' performance against key performance indicators, including gender and diversity, to strengthen performance management and gender equality.</p> <p>2.7 PPL Board approved revised the procurement framework to enhance clarity and efficiency, and provide guidance on supporting women's businesses to better participate in procurement processes</p> <p>2.8 KCH Board, in line with the KCH (Amendment) Act, implemented the Guidelines for SOE Corporate Plans and Statements of Corporate Intent, with the approval of 2021 corporate plans and statements of corporate intent of 7 (of 9) SOEs, including reporting on gender diversity</p> <p>2.15 Water PNG Board approved the Port Moresby Water Supply System Master Plan, including social and gender analysis, and initiated a feasibility study to structure a PPP for a new Mt Eriama treatment plant that will explore the inclusion of and owner benefits and meet the forecast needs of Port Moresby through to 2030</p> <p>Policy actions Subprogram3 2021-22 .</p>	Explicit	

Country	Project Number	Year Effective	Prior Action	Gender effects	Gender analysis, disaggregated indicators
PNG	5424-002 (continued)	2021	<p>3.1 NEC will endorse amendments to the ICC Act for Parliament approval to implement the following elements of the National Competition Policy: (d) the monitoring of the participation and success of women's businesses and SMEs in public procurement processes</p> <p>3.3 KCH Board will implement Appointment and Assessment of Directors - Process and Guidelines for all new director appointments, with women representing at least 12 per cent of total SOE directors.</p> <p>3.4 KCH will implement the process for assessment of SOE directors' performance approved in subprogram 2, including assessment against key performance indicator(s) on gender and diversity, to strengthen performance management and gender equality.</p> <p>3.7 KCH Board, in line with the KCH (Amendment) Act, will implement the Guidelines for SOE Corporate Plans and Statements of Corporate Intent, with the approval of 2022 corporate plans and statements of corporate intent of at least 8 (of 9) SOEs, including reporting on gender diversity.</p>	Explicit	
Solomon Islands	52074-001	2018	<p>Policy Action 1.1: Measures were undertaken to assess and improve the performance of the public financial management system by: a) Reviewing the public financial management roadmap; b) Preparing a public financial management action plan 2018-2019, which includes gender analysis; and c) Approving the Debt Management Regulations under the Public Financial Management Act (2013).</p> <p>Policy Action 1.2: Measures undertaken to improve accountability, increase transparency, and fight corruption by: (a) Parliamentary approval of the Anticorruption Bill (2018) which creates an Independent Commission Against Corruption with 2 out of 6 women members and the President of the National Council of Women on the nominating committee;</p> <p>Policy Action 2.3: Undertake measures to increase revenues in line with the government's fiscal consolidation program by: a) Parliament enacted the Goods Tax (Amendment) Bill (2018); d) consultations with the Solomon Islands Women in Business Association was undertaken for at least one of these tax reforms.</p> <p>Policy Action 3.1: Commenced a review with the objectives to deliver a fair, simple, broad-based tax system, which is gender sensitive and supports economic growth, and encourages women's participation in the economy.</p> <p>Policy Action 3.3: Measures undertaken to promote competition in Solomon Islands by Cabinet approving a Competition Policy which has the economic empowerment of women as an objective.</p>	Explicit	
Tonga	48361-003	2019	3d. Prioritized and sequenced private sector development strategy that supports inclusive growth and economic participation of women, youth, and people with disabilities approved by the cabinet.	Explicit	
Tonga	502030-001	2021	<p>1.2 Government approved and published the PEFA Agile Assessment and Gender Responsive Budgeting Assessment in partnership with the IMF.</p> <p>2.2 Cabinet approved measures which mitigate the impacts of COVID-19 on vulnerable members of the community including (a) once-off cash transfers for vulnerable and poor households (including female-headed households); (b) income-generating activities for women's groups; and (c) a waiver on local consumption taxes until 30 June 2020.</p> <p>2.4 Cabinet approved a gender-sensitive labour mobility policy framework.</p>	Explicit	



## ANNEX E FIJI CASE STUDY

This annex summarises how recent ADB and World Bank policy support operations for Fiji have incorporated gender and gender-responsive budgeting (GRB) concerns.

As **Table E.1** shows, there has been a significant escalation of the treatment of gender equality in ADB and World Bank policy-based operations since 2016 when the first such operation was approved.

**Table E.1 Gender and recent World Bank operations**

Year	Operation	Gender content
2016	Post-Cyclone Winston Emergency Development Policy Loan	Minimal – some gender disaggregation of results
2018	Fiscal Sustainability and Climate Resilience Development Policy Loan – US\$ 15 million	Minimal – consideration of gender impacts of tax reform, no relevant actions
2019	Second Fiscal Sustainability and Climate Resilience Development Policy Loan – US\$ 35 million	A ‘category 2 gender program, with potential to positively impact on gender inequality and biases’. Supported by a gender analysis annex. Limited direct gender-focused actions, some gender-related results targets
2020	Recovery and Resilience First Development Policy Operation with a Catastrophe-deferred Drawdown option – up to US\$145 million	Prior Action on GRB: application of GRB principles in FY2020-21 budget process with respect to 2 Ministries Supported by Annex on WEE and GRB

**Table E.2 Gender and recent ADB operations**

Year	Operation	Gender content
2018	Sustained Private Sector-Led Growth Reform Program Policy Based Loan for Subprogram 1 (US\$15 million)	No gender elements
2019	Sustained Private Sector-Led Growth Reform Program Policy Based Loan for Subprogram 2 (US\$65 million)	Classified as ‘effective gender mainstreaming’ Some WEE policy actions, including extending maternity leave requirement for open consultation and gender analysis for all legislation covered by the subprogram.
2020	Sustained Private Sector-Led Growth Reform Program Policy Based Loan for Subprogram 3 (US\$200 million)	Classified as a ‘gender equity themed program. Includes a number of gender specific actions including support for women owned SMES, cash transfers to informal workers, guidance note on gendered impacts of COVID-19, establishment of a COVID-19 Gender Working Group, a range of actions to introduce GRB – including preparation of a budget submission template and a pilot with 2 Ministries making submissions for at least 2 programs in line with the new methodology.
2021	Proposed operation	GRB pilot extended to 7 ministries and 14 programs, and implementation of a gender-responsive social assistance policy.

The World Bank’s first policy operation in Fiji was an emergency operation to help address the impacts of Tropical Cyclone Winston. It had no gender components in the policy matrix and made no mention of gendered impacts in the program document.

The ADB’s first policy-based operation in Fiji was a subprogram of a 3-year programmatic approach, approved in 2018. Its policy matrix included no gender related actions. The policy program was developed in parallel with the

World Bank and in close consultation with other development partners (especially DFAT) that co-financed the operations, using a shared policy reform framework. The two Banks' operations shared some policy actions.

This parallel development continued with two more operations from each Bank. The treatment of gender (and gender-responsive budgeting in particular) expanded considerably over time, culminating in a fairly extensive treatment in the recently completed operations. **Table E.2** gives a sense of the depth and reach of gender equality concerns addressed in the policy matrix for the ADB's 2020 operation.

**Table E.2 Gender actions in ADB's 2020 development policy loan to Fiji**

Reform Area	Gender equity related action
Public financial management regulatory framework, systems and processes	The Ministry of Economy completed a PEFA self-assessment of gender responsive public financial management, which has been approved by the PEFA Secretariat
Gender-responsive budgeting	Ministry of Economy submitted a Cabinet information paper that outlines the steps taken to introduce gender-responsive budgeting principles in the annual budget process The Ministry of Economy issued budget submission templates that include gender-responsive budgeting principles, and, as a pilot, the Ministry of Commerce, Trade, Tourism and Transport and Ministry of Fisheries are required to make budget submissions for at least 2 programs in line with the new methodology.
SOE reform	The Department of Public Enterprises conducted training programs for 76 per cent of directors and 80 per cent of senior management (defined as chief executive officer and chief financial officer, or equivalent positions), including 90 per cent of women directors and senior managers, of public enterprises on the compliance requirements of the Public Enterprises Act 2019.
Access to finance	The Fijian Government established the Personal Property Securities Registry that capture sex-disaggregated data
Ease of doing business	Cabinet approved a policy statement and drafting of a Bill relating to competition and consumer law which includes recognition of the specific needs of women, rural and disadvantaged groups and a commitment to supporting women's consumer rights.
COVID-19 response	Government introduced, via the supplementary COVID-10 Response Budget for FY 2020, measures to assist the private sector and workers including (v) relief payment to informal sector workers , including for women-owned micro-enterprises such as hawkers, in lockdown areas. The Ministry of Women, Children and Poverty Alleviation: (i) prepared and presented to Cabinet a guidance note on the gendered impacts, of COVID-19 in Fiji, including recommendations on supporting women's economic empowerment, and (ii) established a multi-stakeholder COVID-19 response gender working group.

The ADB is developing a new operation which supports continued roll-out of the GRB pilot first mentioned in the 2020 operations. This will not be part of a multi-year programmatic approach, because of the impending elections. But the draft policy matrix indicates that 7 ministries are expected to use the methodology in budget submissions for 14 programs. (The matrix also includes actions by the Ministry of Women, Children and Poverty Alleviation implementing a new gender-responsive social assistance policy.)

### Evolution of approaches to gender-responsive budgeting in Fiji

Policy based operations typically draw on the insights and results from a range of prior and concurrent initiatives undertaken by governments, civil society, and other actors, and of programs of analytical and institutional support delivered by a multiplicity of development partners. Over the last twenty years and more, there has been a series of efforts aimed at formulating and expanding an approach to gender -responsive budgeting in Fiji and aimed at operationalisation of this approach.

The Government's Women's Plan of Action (1999–2008) proposed mainstreaming gender into policy and planning, and the first engagement with gender-responsive budgeting began in 1999, with support from the Commonwealth Secretariat.<sup>35</sup>

The coup in 2000 brought this initiative to an early end. After the coup, ADB TA supported gender audits of two Ministries to demonstrate the process of gender analysis, planning and mainstreaming. This work led to the inclusion of a question in the 2003 budget circular requiring an analysis of impacts on men and women.<sup>36</sup> An ADB Gender Assessment in 2006 observed, however, that gender mainstreaming was not well integrated into the government institutional structure, planning, and budgetary processes.

These early efforts had limited traction, and the initiatives terminated in the wake of the 2006 coup. For some time after that coup and the consequential effects on Fiji's relationships with development partners, it seems that little progress was made on mainstreaming gender into planning and budgeting processes.

The Government's 2014 National Gender Policy among other things committed to promote gender equality and active and visible gender mainstreaming in all sectors and within civil society. It made a specific commitment to introduce Gender Responsive Budgeting and Planning (see **Box E.1**).

### **Box E.1 National Gender Policy and commitment to gender-responsive budgeting and planning**

The 2014 National Gender Policy included the following statements on gender responsive budgeting:

1. Introduce Gender Responsive Budgeting and gender audits in the planning, implementation, evaluation and monitoring of the national budgetary process and promote gender responsive budgeting by development practitioners to ensure optimum benefits to rural and urban women.
2. Create and utilise gender sensitive indicators in the economic planning processes to monitor the attainment of gender strategic goals.
3. Reinforce social justice programmes, particularly to improve the situation of marginalised groups of men and women in Fijian society.
4. Hold sustained dialogue before the 1st of August each year, with ministries responsible for trade, finance, manufacturing and commerce, tourism and agriculture, fisheries, labour, social welfare, women, poverty alleviation, health, education, youth and sports, local government organisations and town and city councils, the private sector, and gender based NGOs, to ensure that gender is integrated into Fiji's annual budget.
5. Consult with NGO gender based groups both before the Budget has been drawn up and after the Budget has been announced to enable women to understand the Budget process and to have input into it.
6. Evaluate and monitor the progress towards greater levels of equality in the representation of women and men through collection, analysis and dissemination of quantitative and qualitative data on women and men at all levels in various decision-making positions, with a view to promoting their increased access to the full range of appointments in positions of power and decision-making.
7. Establish performance indicators including performance appraisals on gender equality in decision-making, distribution of public funds and investments in programming for youth.

In the 2018-19 fiscal year, DFAT and the ADB offered to undertake a gender analysis of the budget: this analysis provided the platform from which actions could be taken to implement the commitment made in the Gender Policy.

<sup>35</sup> Costa M. and Rhonda Sharp. 2011. The Pacific Island Countries: Fiji, Papua New Guinea (PNG), Saamoa, Solomon Islands, Vanuatu and Tuvalu, Gender Responsive Budgeting in the Asia Pacific Region

<sup>36</sup> Country level initiatives in Fiji were paralleled by regional efforts: the Revised Pacific Platform for Action on Advancement of Women and Gender Equality 2005-2015 recommended the adoption of gender-responsive budgeting, noting the importance of local conditions in shaping and sustaining the process of mainstreaming gender perspectives into budgeting policy beyond the period of a pilot.

The Government embarked on a pilot of gender-responsive budgeting in 2019, led by Ministry of Economy and supported by the Ministry of Women, Children and Poverty Alleviation. In this phase, a Public Expenditure and Financial Accountability Gender Responsive Public Financial Management (PPEFA GRPFM) self-assessment was undertaken.<sup>37</sup> Based on this review, a ten-step introduction plan was agreed with MoE. The first step in this plan was piloting in the Ministry of Industry, Trade and Tourism and the Ministry of Fisheries and Forest. The ministries undertook a gender budget analysis of two budget programs using existing national data and statistics and adding in a beneficiary analysis to identify gender gaps in the programs. This analysis was used to inform the ministries' budget submissions. In another initiative, Fiji's parliament has endorsed a standing order requiring parliamentary committees to apply a gender-based analysis when scrutinizing legislation or undertaking their oversight functions.<sup>38</sup>

Technical Assistance, and strong representation from development partners (primarily DFAT and the ADB, but also with support from UN Women and other players) underpinned the adoption and implementation of a strategy to embed gender-responsive budgeting into the Government's planning and budgeting processes. A number of development partners, and the Pacific Financial Technical Assistance Centre have been providing support to this effort.

<sup>37</sup> At this point in time, the assessment results have not been published on the PEFA website.

<sup>38</sup> The Standing Orders of 2019 of the Parliament of the Republic of Fiji states: 'Where a committee conducts an activity listed in clause (1), the committee shall ensure that full consideration will be given to the principle of gender equality so as to ensure all matters are considered with regard to the impact and benefit on both men and women equally.'

## ANNEX F TIMOR-LESTE CASE STUDY

This annex summarises elements of the mainstreaming of gender into public financial management reform in Timor-Leste. It draws heavily on a policy note prepared by the Ministry of Equality and Inclusion (now Social Solidarity and Inclusion).<sup>39</sup>

The note traces the chronology of the introduction of GRB, starting with gender mainstreaming training organised by the women's machinery in 2003, and the conduct of gender aware reviews of annual action plans and selected investment programs in 2006. The government officially introduced GRB through a parliamentary resolution in 2009, and a gender aware budget circular was first issued in 2012, part of the preparation for the 2013 budget. As part of the 2013 budget process, the women's machinery collaborated with women parliamentarians on the first gender aware review of ministerial plans and budgets. In 2015, ten line ministries piloted incorporation of a gender perspective into their annual action plans, including identification of ways in which programs and associated resources would be likely to reduce or increase gender inequalities.

Critical impetus to the process of implementation of GRB was given by the Prime Minister's Office 2017 request for GRB to be implemented and mainstreamed in the Budgetary Governance Reform Roadmap, Medium Term Expenditure Framework and Program Budgeting. This was accompanied by the introduction of gender guidelines, a gender marker and a standardised set of gender-sensitive indicators.

The Policy note lays out a detailed set of steps over the period 2017-20 for mainstreaming gender into the PFM system and processes. It identifies actions to:

- **Embed gender into medium term planning and budgeting**, including implementation of the gender marker gender indicators and their incorporation into the Financial Management information System, revitalisation of the Gender Working Group mechanism introduced into all Ministries in 2011, input into the development of a new procurement law, revisions to the Budget and Financial Management Law, providing input into the development of a Medium Term Expenditure Framework, establishing mechanisms for gender analysis of new policy proposals, and incorporation of procedures and regulations relevant to GRB in an official Public Finance Handbook.
- **Develop systems for collection and dissemination of gender statistics**, including working with the national statistics office and line ministries on generation and use of gender relevant statistics, undertaking specific data collection exercises and developing protocols to ensure gender sensitivity in data used in administrative processes.
- **Strengthening the role and capacity of Parliamentary oversight** of gender mainstreaming into PFM systems and processes and the gender responsiveness of budget and expenditures.
- **Enhancing transparency and people's engagement in budgeting**, by requiring all ministries to produce gender budget statements to be included in budget books, developing citizen's guides with sections on gender equality, and building consideration of gender dimensions in pre-budget forums.
- **Revising budget books to include information on allocations and expenditures related to gender commitments.**
- **Revising budget monitoring and financial reporting**, specifying gender relevant reporting and data in annual and quarterly report templates, and building capacity in relevant agencies.
- **Incorporating considerations of gender into expenditure review processes**, including baseline analyses to enable assessment of the alignment of spending with national gender strategies.
- **Introduction of a fiscal rule to ensure that negative impacts on gender equality of expenditure changes are minimised.**

<sup>39</sup> Government of Timor-Leste 2018

- **Embed considerations of gender into project appraisal and capital budgeting processes.**
- **Reconsider the institutional/administrative structure of government,** to address the effectiveness of structures in ensuring effective mainstreaming of gender in the workings of government and public administration.

These steps are to be undertaken in concert with the development, articulation and implementation of the Government's roadmap for budgetary governance reform.

## Observations

The GRB Policy note lays out a comprehensive and ambitious agenda. As the 2020 PEFA report for Timor-Leste points out, 'Timor-Leste has been undergoing a continual process of PFM reform since it became independent in 2002, and its approach to PFM reforms mirrors the remarkable commitment and good progress achieved in nation building'.<sup>40</sup> The process has received strong support from Australia, the World Bank and the European Union (EU): this support included sector budget support programs from Australia (associated with the Governance for Development Program), and from the EU.

Despite this support, and reflecting the widespread capacity constraints within the country, there are serious limitations to the PFM system: the approved budget is not a reliable indicator of actual fiscal performance, political considerations undermine the effectiveness of the annual budgeting process, and the procurement system is not strong enough to ensure value for money, and while the country has been moving towards program budgeting, the PEFA assessment rates the alignment of budgets with strategic plans very low. (As **Figure 6 in Chapter 4** shows, Timor-Leste's PFM system has a similar PEFA rating to that of Fiji: Successive PEFA assessments also suggest that improvements in the performance of the PFM system has stalled, and in some dimensions reversed since significant early progress was made after independence.<sup>41</sup>

The assessment of the PFM system suggests that despite good progress in implementing gender sensitive approaches into PFM, a lot of work across the whole system may be required before these efforts translate into better gender-focused expenditure outcomes.

Important feature of the GRB process appear to be:

- There has been very strong political support for the process, associated with a strong de jure and de facto commitment to the pursuit of gender equality. The creation of Parliamentary and inter-ministerial groups to guide and coordinate activities has been effective,
- Because the PFM system is relatively new and under development, introducing GRB has been more about incorporating dimensions into system development rather than changing long-established practice where systemic and personal inertia has to be countered.
  - This has allowed early institutionalisation of gender budgeting, with establishment of the legal basis for GRB, production of gender statements as part of budget documents, and adoption of gender-sensitive budget circulars providing strong legitimacy.
  - The process has been facilitated by the mandate created by the Constitution, with its specific articulation of the aim to achieve equality between men and women in all areas of family, political, economic, social and cultural life and for non-discrimination on grounds of gender.<sup>42</sup>
  - The integration of gender into Annual Action Plans, which are central documents in the budget process for all ministries and state institutions has been a central achievement of the GRB initiative, as has been the mandate for the women's machinery to review these plans.

<sup>40</sup> World Bank 2020b

<sup>41</sup> Richard Allen et al. 2020

<sup>42</sup> Tamoya et al 2016

- However, while the Government has developed a plan to develop a roadmap for PFM reform, it does not have a comprehensive roadmap like those developed by most PICs and Timor-Leste,<sup>43</sup> so it is hard to assess how well the GRB initiatives are integrated into broader PFM reform processes.
- Support from development partners has been strong and sustained, but there has been a degree of fragmentation and a lack of transparency about some of the assistance being provided through the country's lusophone linkages and directly contracted advisory services. The support has been working across the key dimensions of awareness, accountability and change.
  - The downside to this is that the actual implementation of gender-sensitive policies has been heavily driven by development partners with initiative often coming to a halt when external funding ceases.<sup>44</sup>

<sup>43</sup> Richard Allen et al. 2020

<sup>44</sup> Tamoya et al 2016

## ANNEX G GENDER MAINSTREAMING IN PACIFIC ISLAND COUNTRIES

This table presents the results of a meta-analysis of levels of capacity with respect to 19 key enabling factors for gender mainstreaming as assessed in stocktakes undertaken as part of the Progressing Gender Equality in the Pacific Program.

Country:	Cook Islands	Fiji	FSM	Kiribati	Nauru	Niue	RMI	Palau	PNG	Samoa	Solomon Islands	Tonga	Tuvalu
<b>Legal and policy frameworks</b>													
Ratification of international instruments	3	3	3	3	3	2	3	2	3	3	3	1	3
Constitutional and legislative provisions	2	2	2	2	2	2	2	2	2	2	2	1	1
Government policy mandates	3	3	1	2	3	2	1	1	3	3	2	2	2
<b>Political will</b>													
Awareness of gender mainstreaming across government	2	2	1	2	1	1	1	2	2	2	2	1	2
Action taken on gender equality commitments	2	3	2	2	2	1	1	1	3	3	2	2	3
Action formalised within systems and mechanisms	1	2	1	1	1	1	1	1	2	2	1	1	2
<b>Organisational culture</b>													
Gender lens applied during policy dialogues	1	2	1	1	1	1	1	1	2	2	2	1	2
Communication and coordination with national women's machinery	1	1	2	2	2	1	1	2	2	2	1	1	3
Existence and use of sex-disaggregated data	2	2	2	2	2	2	2	2	2	2	2	2	2
Organisational systems in place to guide staff on integrating gender	1	1	1	1	1	1	1	1	1	1	1	1	1
Gender balance in staffing at all levels	1	2	1	2	1	1	1	1	1	3	1	1	na
Gender-sensitive HR policies in place	1	2	2	2	1	1	2	1	1	2	1	1	2
Champions for gender mainstreaming	2	2	2	2	2	na	2	2	2	2	2	1	2
<b>Accountability mechanisms</b>													
Performance management systems monitor gender mainstreaming actions	1	1	1	1	1	1	1	1	2	2	1	1	2
Job descriptions hold responsibility for gender-related results	1	2	1	2	1	1	1	1	1	2	1	1	1
<b>Technical capacity</b>													
Staff with technical qualifications or receive training in gender-related areas	2	2	1	2	1	1	1	1	1	2	1	1	2
Capacity to properly understand gender equality issues or mainstream gender	1	1	1	1	1	1	1	2	1	1	1	1	1
<b>Financing for gender equality</b>													
Gender mainstreaming built into government's budgeting process	1	1	1	1	1	1	1	1	1	2	1	1	1
Resourcing to national women's machinery	1	1	1	1	1	1	1	1	1	2	1	1	1

### Legend

1 = criteria not met / mildly displayed    2 = criteria partially displayed    3 = criteria met or mostly displayed    na = criteria not rated

Source: Sarah Widmer and Emily Sharp. 2017. [Progressing Gender Equality in the Pacific \(PGEP\) Project: Mid-term Evaluation Report](#).



**Table G.1** Key themes from the meta-analysis

Domain	Themes
National women's Machineries (NWM)	<ul style="list-style-type: none"> <li>All NWMs were small and peripheral with little resourcing other than for salaries. NWMs were seen to lack expertise or clarity of roles, even when a gender policy was focused on gender mainstreaming. No budget for gender mainstreaming sat in departments outside of the NWMs (except Samoa and in some instances within Health or Police for violence against women services).</li> <li>Even when countries have had gender focal points (only a few have them), they were seen to be under-resourced, and without clear roles.</li> <li>There were mixed reports of coordination with the NWMs across government.</li> </ul>
Legal and policy framework	<ul style="list-style-type: none"> <li>Almost all countries were signatories to UN Convention on the Elimination of All Forms of Discrimination Against Women (aside from Tonga and Palau), PIF Leaders' Gender Equality Declaration and other international and regional instruments that promote gender equality and gender mainstreaming.</li> <li>Most countries had a gender equality policy and some other policies protecting women's rights, particularly around family protection/domestic violence. Gender equality policies varied as to whether they focused on gender mainstreaming or on traditional aspects of Women in Development.</li> <li>Some countries had legislation in place around maternity leave, and around family protection/domestic violence.</li> </ul>
Political will	<ul style="list-style-type: none"> <li>Political will and organisational culture were the enabling factors that were the most mixed (within and across countries) as to how much they supported gender mainstreaming.</li> <li>There was generally low awareness of what gender mainstreaming was, often mistaken as being about gender balance in the workplace or programs targeting men and women. However, there was generally high interest in gender mainstreaming from respondents.</li> <li>Socio-cultural perceptions and dynamics around gender seemed to be strong factors contributing to the lack of awareness and progress around gender mainstreaming.</li> <li>Most countries that had legal/policy frameworks in place struggled with implementation of the policies. Some had action plans in place but even these were difficult to implement because of lack of resources/staffing/time.</li> <li>Some countries had strategic plans or NDPs that mentioned gender but rarely were apparent in specific strategies or indicators, other than in Health and Education.</li> </ul>
Organisational culture	<ul style="list-style-type: none"> <li>Virtually no countries had gender analysis in planning or tools to guide staff on how to integrate gender into their work.</li> <li>Some countries had equal opportunity policies or gender balances in the workplace. Gender balances were less apparent at senior/executive levels.</li> <li>Few, if any, countries had gender-sensitive human resource policies in place.</li> <li>The existence and use of sex-disaggregated data varied - most countries had data in some sectors but it was rarely used to inform planning. Most also lacked the capacity to analyse.</li> <li>Most countries had one or two 'champions' for gender equality in government.</li> </ul>
Accountability and responsibility	<ul style="list-style-type: none"> <li>Virtually no countries had solid accountability mechanisms in place to support gender mainstreaming.</li> <li>Only the job descriptions for the NWM or gender focal points mentioned gender, aside from some instances of Police officials working in violence against women.</li> </ul>
Technical capacity	<ul style="list-style-type: none"> <li>All countries reported having low technical capacity, even the countries whose government personnel had received training on gender and development.</li> <li>There were specific limitations in conducting gender analysis in planning and policies.</li> </ul>
Adequate resources	<ul style="list-style-type: none"> <li>All (except Samoa) had insufficient financing for gender mainstreaming or gender equality, with budgets for the NWM far under 1 per cent of the national budget and no other budget for gender mainstreaming.</li> </ul>

Source: Sarah Widmer and Emily Sharp. 2017. [Progressing Gender Equality in the Pacific \(PGEP\) Project: Mid-term Evaluation Report](#).

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