

Gender-Responsive Budgeting Policy Note: Mainstreaming Gender into the Public Financial Management Reform (2017-2021)

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Foreword

(to be developed by SEII - in tetum version)

Acknowledgement

The Gender-Responsive Budgeting (GRB) policy note was developed based on Timor-Leste's Budgetary Governance Reform Roadmap, which was approved by the Council of Ministers on 7 March 2017. This GRB policy, has been produced under the VI Constitutional Government by the Secretary of State for the Support and Socio-Economic Promotion of Women (SEM) and the Unit of Planning, Monitoring, and Evaluation (UPMA) under the Prime Minister Office (PMO). It has been adopted and will be promoted by the Secretary of State for Equality & Inclusion (SEII) under the VIII Constitutional Government.

We would like to acknowledge the contribution from our Development Partners and other stakeholders, in particular we would like to thank the Department of Foreign Affairs and Trade (DFAT) of the Australian Government for their financial and technical support in producing our GRB policy and UN Women for their inputs during this process. To all other contributors we thank you for your time and valuable inputs in assisting us to produce this important Government policy.

Acronyms

AAP: Annual Action Plan
ATP: Aid Transparency Portal
BPfA: Beijing Platform for Action
BRC: Budget Review Committee
CoM: Council of Ministers
CEDAW: Convention of Elimination of All forms of Discrimination Against Women
CEGEN: Centro de Formação e Informação sobre Igualdade de Género
CSO: Civil Society Organization
FMIS: Financial Management Information Systems
FML: Finance Management Law
GBV: Gender-Based Violence
GDS: General Directorate for Statistics
GMPTL: Grupo das Mulheres Parlamentares de Timor-Leste
GRB: Gender-Responsive Budgeting
GRBP: Gender-Responsive Budgeting and Planning
GWG: Gender Working Groups
INAP: Instituto Nacional de Administração Pública/National Institute of Public Administration
LMs: Line Ministries
MAE: Ministry of State Administration
MAF: Ministry of Agriculture and Fisheries
MoE: Ministry of Education
MoF: Ministry of Finance
MoH: Ministry of Health
Mol: Ministry of Interior
MoJ: Ministry of Justice
M&E: Monitoring and Evaluation
MPs: Member of Parliaments
MSS: Ministry of Social Solidarity
MTEF: Medium Term Expenditure Framework
MTNDF: Medium-Term National Development Framework
NAP: National Action Plan
NGO: Non-Government Organization
OPE: Office of the Advisor on the Promotion of Equality
PBO: Parliament Budget Office
PFM: Public Financial Management
PMO: Prime Minister's Office
PNTL: National Police of Timor-Leste
PSC: Public Service Commission
SDP: Strategic Development Plan
SDG: Sustainable Development Goals
SEFI: Secretary of State for Institutional Strengthening
SEIGIS: Secretary of State for Gender Equality and Social Inclusion
SEII: Secretary of State for Equality and Inclusion
SEM: Secretary of State for Support and Socio-Economical Promotion of Women
SEPFOPE: Secretariat of State for Professional Training and Employment Policy
SEPI: Secretary of State for the Promotion of Equality
SOP: Standard Operating Procedure
SWP: Strategic Work Plan
ToR: Terms of References
UPMA: Unit of Planning, Monitoring & Evaluation
ODA: Overseas Development Assistance
OPM: Office of the Prime Minister
UNSC: United Nations Security Council

Definitions of Key Gender Terms

| Key-terms | Definition |
|--|---|
| Gender Equality | It denotes a condition where women, men, boys, and girls can contribute to and benefit from economic, social, cultural and political development. |
| Gender Equity | It denotes equivalence in life outcomes for women, men, boys, and girls recognizing their different needs and interests, and requiring a redistribution of power and resources. |
| Gender mainstreaming | It is a process to ensure concerns and needs of women, men, boys, girls are taken into account during the design, implementation, monitoring and evaluation of all policies, legislations, programs and budgets in all areas and at all levels. |
| Gender marker | A tool that assists in tracking the proportion of funds earmarked for the promotion gender equality. |
| Gender-Responsive Budgeting (GRB) | It refers to the process of policy formulation, revenue collection, conceiving planning, allocating resources, executing, monitoring, analyzing and auditing budgets in a gender sensitive way that response to the needs of different group of the citizens. It is a strategy aiming to integrate gender perspectives into policy-budget cycle to ensure that the state's both national & international commitments on gender equality is translated into action plans with corresponding budget equitably for the implementation. |
| Gender relations | Hierarchical relations of power between women and men that tend to disadvantage women. |
| Gender analysis | It is a type of socio-economic analysis to identify, understand, and examine the difference in the status of women, men, boys, and girls and their differential access to assets, resources, opportunities, and services. |
| Gender impact assessment | Examining policies, programs, and budgets proposals to see whether they will affect women and men differently, with a view to adapting these proposals to make sure that discriminatory effects are neutralized, and that gender equality is promoted. |
| Gender discrimination | A systematic and unfavorable treatment of individuals on the basis of their gender which denies them rights, and access to opportunities and resources. |
| Gender-sensitive indicators | It is an indicator that measures and compare gender-related changes in society over time. Using gender-sensitive indicators can help us analyse the effectiveness of programs and understand how changes in gender relations happen, which enables more effective planning and service delivery. Gender indicators can refer to quantitative indicators (based on statistics broken down by sex) or to qualitative indicators (based on women's and men's experiences, attitudes, opinions and feelings). |
| Sex-disaggregated data | The collection and separation of data and statistical information by sex to enable comparative analysis, sometimes referred to as gender disaggregated statistics. (European Commission, 1998) |
| Gender-sensitive evaluations | It is used to reveal whether a programme addresses the different priorities and needs of women and men, to assess if it has an |

| | |
|--|--|
| | impact on gender relations, and to determine the gender aspects that need to be integrated into monitoring and evaluation systems. |
| Gender-responsive Budget Circular | Official notices issued by the Ministry of Finance to instruct government agencies how they must submit their demands for budgets for the coming year. |
| Gender Budget Statement | It is a government report that reviews the budget and summarizes its implications for gender equality with different indicators. It requires a high degree of coordination throughout the public sector and is essentially an accountability report by government regarding its commitment to gender equity (Budlender et al. 2002) |
| Costing tools/Costing studies | It calculates the unit cost of a particular service or item used to address needs. |
| Gender Audit | It is an accountability tool used by the government to show the kinds of spending the governmental agencies have done within their institutions in terms of addressing gender inequalities. Gender audits must be in the form of an official document, open and transparent. |
| Gender statistics | Statistics that adequately reflect differences and inequalities in the situation of women and men in all areas of life (United Nations, 2006). Gender statistics are defined by the sum of the following characteristics: (a) Data are collected and presented by sex as a primary and overall classification; (b) Data reflect gender issues; (c) Data are based on concepts and definitions that adequately reflect the diversity of women and men and capture all aspects of their lives; (d) Data collection methods take into account stereotypes and social and cultural factors that may induce gender bias in the data. (Gender statistics manual: Integrating gender into statistics, UN, 2013) |
| Time-use Survey | Time-use data show how individuals allocate their time to specific activities over a specified period - typically over the 24 hours of a day and over the seven days of a week (United Nations, 2005). |

PART I: INTRODUCTION

This Gender Responsive Budgeting (GRB) Policy Note is structured in three parts:

Part I introduces the concept of GRB in the Public Finance Management (PFM) and background of different steps that the government of Timor-Leste has taken in order to mainstream gender in the planning and budgeting process;

Part II defines the GRB framework and explains core concepts, GRB tools and coordination among relevant institutions;

Part III describes various stage in implementing the GRB framework with the timeframe and leading institutions based on the RDTL Roadmap of Budgetary Governance Reform (2017-2021)

1. Part I: Introduction

The government of Timor-Leste is committed to promoting gender equality under its constitution, which guarantees equality between men and women and protection against discrimination based on sex (art. 16) and equality of rights and obligations in familial, political, economic, social, and cultural life (art.17). The nation has made significant progress toward establishing a framework for achieving gender equality since the independence and further proof its commitment through its increasing efforts in developing gender-sensitive legislation, policies, strategic plans and programmes to enable a positive development environment free of gender discrimination. Timor-Leste's efforts in addressing gender inequalities can also be seen through its international commitments such as the Sustainable Development Goals (SDG) and the Convention on the Elimination of all forms of Discrimination Against Women (CEDAW)¹. As articulated in the Strategic Development Plan (SDP), Government will adopt gender mainstreaming as a strategy for achieving gender equality by 2030²:

- Gender sensitive dimensions will be promoted and mainstreamed in policies, laws, programs, processes and budgets in all government institutions.
- There will be gender responsive policies and laws at national and local levels.

This GRB policy note provides clarity on institutional responsibilities and detailed guidance and describes how gender is mainstreamed into the Public Financial Management (PFM) reform. The process of mainstreaming gender into planning, budgeting, monitoring and evaluation cycle should eventually result in gender responsive budgets and plans.

1.1 Background

Although, the Timorese government officially introduced GRB on 14 July 2009 through a parliamentary resolution n°.12/2010, the process of GRB initiated since 2003 during the administration of the Office of the Advisor on the Promotion of Equality (OPE) which was then transformed into the Secretary of State for the Promotion of Equality (SEPI) in 2008, Secretary of State for Support and Socio-Economical Promotion of Women (SEM) in 2015, Secretary of State for Gender Equality & Social Inclusion (SEIGIS) in 2017, and Secretary of State for Equality & Inclusion (SEII) in 2018 as a legal agency and central government body.

¹ CEDAW was ratified by Timor-Leste on 16 April 2003. It condemns discrimination against women and solicits all State Parties to take special measures to accelerate gender equality. Timor-Leste submit reports to CEDAW Committee periodically (every four years). The next report to be submitted in 2019. Following consideration of each State Party report, the CEDAW Committee formulates Concluding Observations (CEDAW-CO), which include suggestions and recommendations to enhance implementation of the Convention.

² Page 48. SDP

The Process: Chronology of Major GRB events in Timor-Leste

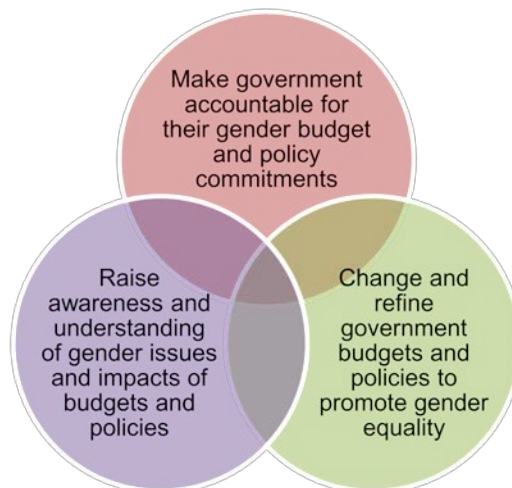
| | |
|---------|---|
| 2003-04 | Laying the Foundations Women's machinery (OPE) organized gender awareness training for trainers, gender focal points and senior staff in the Ministry of Finance and Planning to improve capacity to analyze budgets and policies from a gender perspective and to integrate gender into policy development. |
| 2006 | Gender-aware Review Gender-aware review of the annual action plans and sector investment programs by OPE. |
| 2007 | Gender Budget Statement For the first time, the Ministry of Finance published Gender statement in the 2008 State budget document which identified as priority action, gender mainstreaming across budgeting and mid and long-term planning. This approach occurred in three consecutive years until 2010. |
| 2008 | Dili Kompromisu Women's machinery (SEPI), Government, Parliament, and the women's movement signed 'Dili Kompromisu' which provides political support to a commitment to improve the budget's responsiveness to gender equality. |
| | Commentary to the 2009 budget The Commission on Economics, Finance and Anti-Corruption in the National Parliament urged the government to mainstream gender in the budget and planning processes including the incorporation of gender issues in annual action plans and its related indicators. |
| 2009 | GRB Resolution (Parliament Res. No.12/2010) Parliament resolution no. 12/2010 was adopted which provides a framework for the introduction of GRB, assigning roles to the parliament, government, non-government organizations and donors led by GMPTL. |
| 2010 | Law against Domestic Violence (Law no. 7/2010) Law against Domestic Violence was adopted, women's advocates used the momentum gained by GRB work to demand resource allocation for responsible ministries and secretaries of state to implement the Law. |
| | Letter from SEPI Letter from the Secretary of State of SEPI urging key ministries to allocate resources for the implementation of the Law Against Domestic Violence and to further the implementation of GRB. |
| 2012 | Gender-aware Budget Circular For the first time, the 2013 Budget Preparation Circular included gender aspects which called for State Organs, Ministries, and agencies to follow guidelines from SEPI in their budget preparation. Also, SEPI was included in the Budget Review Committee for the first time. |
| | NAP on Gender-Based Violence (GBV) Timor-Leste's multi-sectoral strategy to address the problem of GBV in Timor-Leste was adopted. |
| 2013 | Gender-aware Review of the AAP and budgets SEPI collaborated with GMPTL and Commission F on gender sensitive analysis for Commission reviews of plans and budgets. |
| 2015 | Maubisse Declaration A declaration that holds government accountable to work on the elimination of all forms of discrimination against rural women to promote their full contribution in the economic development of the country was adopted. |
| 2016 | Gender Analysis of Annual Report For the first time SEM conducted a gender analysis of 2015 Annual Report on the implementation of CEDAW, NAP-GBV, and Maubisse Declaration which examined the overall composition of government expenditure in each sectoral area on gender commitments. |
| | NAP on Resolution 1325 (Women, Peace, and Security) A gender transformative policy focuses on transforming the unequal relations between men and women in terms of power sharing, control to resources, decision-making, political status, access to justice and security was adopted. |
| 2017 | Mainstream gender in the RDTL Roadmap, Program Budgeting & MTEF A major push from the PMO requesting GRB to be implemented and mainstreamed in the Budgetary Governance Reform Roadmap, MTEF, and Program Budgeting. Gender guidelines, Gender Marker, a standardized Gender Program and Gender Activity, and Gender-sensitive Indicators were developed also during this period. |

1.2 GRB in the PFM reform

To achieve the goal of implementation of gender equality commitments by government, the planning and budget systems must provide an enabling environment for gender responsive actions through policy decisions on finance and planning, documents, guidelines, and operational mechanisms including Public Finance Monitoring Systems and the overarching macroeconomic frameworks that influence national planning and budgeting. GRB is a tool consisting of different approaches, which integrates the gender perspective or mainstreams gender into the policy-budget cycle and is aligned with the principles of good governance. This tool comprises both revenue and expenditure and acts as a powerful tool in fiscal policy to channel resources to finance and implement commitments on gender equality. Public Finance Reform and the budget process is an entry point to introduce GRB as mainstreaming gender into the PFM reform will yield the following benefits:

- *Gender equality*: Gender sensitive budgets and plans eventually result in a more fair and equal society.
- *Long-term economic growth*: Inequalities often weaken prospects for overall prosperity and growth. Gender responsive budgets or equity in allocation of resources would increase long-term economic growth (World Bank, 2016).
- *Increase transparency and accountability*: By engaging a wider range of society's interests and by aligning budgetary decision-making with policies. It links budget allocation to the policy objectives and ensure public resources are allocated to agreed strategic priorities, including gender equality policies and strategies
- *Operational efficiency*: funds are allocated to the real priorities of a society
- *Better data collection*: the requirement for sex-disaggregated data and gender analysis of budget programmes can significantly contribute to the ongoing collection of data about budget programmes and their results.
- *Improved indicators for budget programmes*: GRB usually contributes to better performance indicators and understanding of programme results, and introducing gender indicators, enables monitoring of budget programmes' and assessment of its impact on men and women and different social groups.

Box.1: Three core goals of gender budget initiatives in PFM Reform



Sharp, 2003

PART II: CONCEPTS AND DEFINITIONS

Part II defines the GRB framework and explains core concepts, GRB tools and coordination among relevant institutions

2. Define the framework, concept & definitions, and coordination

2.1 Principle of Gender-Responsive Budgeting

Gender-Responsive Budgeting is a tool to help one understand the impact of government programs in reducing gender gaps, and advocates for a cross-sectorial gender analysis & mainstreaming gender equality in all government spending agencies. It ensures that fiscal policies and resources are generated and allocated in a way that affects women, men, boys and girls equitably.

Pre-requisite and principles of GRB:

- **Political will:** Active political commitment to support implementation of commitments towards gender equality in national development priorities, economic policies, legislation and governance structures.
- **Accountability:** Governments need to be held accountable for their national and international commitments to gender mainstreaming in general and gender budgeting more specifically.
- **Vibrancy and capacity of Civil Society Organizations (CSOs) and effectiveness of parliament** in providing oversight for budgets is another key factor for increasing accountability. Civil society plays an important role in strengthening national and donor accountability in financing for gender equality. CSOs contribute alternative measure, evidence-based strategies, and tools to support gender responsive policy making and programming by assessing the performance, transparency and accountability of government allocations and donor investments in gender equality.
- **Human and financial resources:** Political will should also translate into human and financial resources for necessary analysis, coordination, and capacity- building.
- **Existence of National gender commitments and legal framework on GRB.** While laws do not guarantee adoption of GRB, they create the likelihood of GRB adoption. Reform of national budgetary laws is such an important step towards increasing financing for gender equality.
- **Existence of authority and capacities of the women's machinery** to assume the political authority needed of its mandate of coordinating the mainstreaming process across all ministries, including cross-portfolio work like the coordination of the implementation of Gender sensitive initiatives.
- **Gender disaggregated data:** Sex-disaggregated data is a key prerequisite for gender budgeting and a necessary basis for assessing the gender impact of policies in general. National statistics and management information systems in line ministries, autonomous agencies, and research institutes, play a crucial role in providing this basis.
- **Coordination:** Coordination throughout the budget and execution process is crucial for successful gender budgeting. Coordination should involve collection and exchange data, training, clear instructions, and guidelines for implementation, monitoring and consultation throughout the budget cycle. Coordination should maintain a continuous flow of information among all actors involved.
- **Transparency, partnership, and cooperation:** Transparency concerning the budgeting process and how the budget is presented should be a guiding principle for successful gender budgeting.

2.2 Gender Responsive Budgeting Tools

The GRB tools that have been adopted in the context of Timor-Leste can be found at different phases in the budget process:

1. *Ex-ante tools: pre-budgeting tools used in the stage prior to budgeting*

Gender-aware Budget Circular: Budget circulars are official notices issued by the Ministry of Finance in the beginning of each budget cycle. The purpose of the Budget Circular is to instruct government agencies how to submit demands for the coming year. This is an entry point to mainstream gender in the government's programmes as it provides instructions about the following:

- Budget ceiling: It usually tells each agency what its budget "ceiling" for the next year is i.e. how much the Ministry of Finance is planning to allocate to that agency.
- Priorities for budget allocation: In some cases, the budget circular describes government priorities that should be addressed in the coming year's allocations.

The budget call circular is distributed to Ministries in May with the supporting templates and spreadsheets they need to complete their budget documentation. The planning and budget officials within the ministries and institutions then use this format to draw up their budget submissions. These submissions are subsequently inspected by, and negotiated with, the Budget Review Committee (BRC) before going to the Council of Ministers (CoM) for full consideration and Parliament for approval (see annex 1 for 2016 Budget Circular). For the first time in 2012, Timor-Leste's 2013 Budget Preparation Circular included gender aspects and SEPI was included in the Budget Review Committee.

Gender Guidelines: This tool was designed by SEII³ in 2015 as a pilot project for 10 Line Ministries (MAE, MAF, MoE, MoF, Mol, MoJ, MoH, MSS, PNTL, SEPFOPE) to assist those Ministries on how to develop annual action plans from a gender perspective, and to identify the ways in which these programmes and the resources allocated to them are likely to reduce or increase existing gender inequalities (see annex 2 for Gender Guidelines for 10 Line Ministries).

Gender-aware Review of the Annual Budget & Action Plan: This approach attempts to mainstream gender into government's annual budget and plans as the AAP is a potentially powerful and sustainable entry point for GRB drawing on the SDG, SDP, national development policies, and various national and international gender commitments.

Gender Responsive Multi-Year Plans and Strategies: A tool that provides a multi-year overview of key gender issues that need to be addressed in the country. It can be specific plans on gender equality (as the national action plan on Gender-Based Violence) but should also be mainstreamed in the existing multi-year plans and strategies of each development area of the country (i.e.: infrastructure, social affairs, governance, economic affairs).

Gender-aware Medium-Term Expenditure Framework (MTEF) Policy: This attempt incorporates gender into the economic models on which medium-term economic frameworks are based. It is used to assess the impact of economic policies on women, focusing on aggregate fiscal, monetary and economic policies designed to promote globalization and reduce poverty. The ultimate aim of gender analyses of government budgets is to incorporate gender variables into the models on which medium-term public expenditure planning are based. (Please refer to the MTEF policy note for more details)

Sex-disaggregated tax incidence analysis: This research technique examines both direct and indirect taxes in order to calculate how much taxation is paid by different individuals or households. The impact of both direct and indirect taxes requires disaggregating the data by taxpayer. Direct taxes include personal income taxes and corporate taxes whereas indirect or commodity taxes include value added tax. Gender-disaggregated consumption data can be used to examine indirect taxes on women and men. i.e.: Question: How are women and men affected differently by the kind of revenues raised by governments such as direct (income, corporate taxes) and indirect taxes (value added tax)?

II. Concurrent tools: tools related to the stage of budgeting and resource allocation and these tools require gender sensitive indicators and tracking methods

³ Noting that the name of the National Women's machinery has changed three times from the period of 2015-2018. It was called SEM in 2015, SEIGIS in 2017 and SEII in 2018. Since 2017, the mandate of the national women's machinery has broadened to include social inclusion aspect such as groups at risk and LGBTI community.

Unit Costing: calculates the total direct tangible costs of goods or services deployed (or planned for future use) in addressing gender equality, understanding the cost per unit of a particular item or service and multiplying that by the usage rate. For instance, Calculating the unit cost of providing a specific service for victims of violence on National Action Plan (NAP) on Gender-based Violence (GBV).

Gender Marker: A tool that assists in tracking the proportion of funds earmarked for the promotion gender equality. The gender marker will enable the generation of reports to show how much of the budget has been allocated and spent in promoting gender equality. By having the gender marker allocated against each Program, it is possible to capture the “cross-cutting” nature of promoting gender equality. It is a mandatory tool for all line ministries and government agencies. It is applied in the planning stage of a program and is reflected in the approved budget and actual expenditure. Programs (Outcome), Sub-programs (Outputs) and activities should be coded by focal points of government agencies with the information provided by SEII and UPMA based on the following codes: **(P) (S) (N-T)** (see annex 3 for Gender Marker Guidelines)

Gender-sensitive Indicators: these are crucial elements for the GRB initiative and determining factors to designing, implementing, and sustaining GRB initiatives. These indicators are needed to assess the outcomes and impacts of gender mainstreaming and to help us to understand how changes in gender relations happen, which enables more effective planning and delivery of future work (see annex 4 for Gender-sensitive Indicators).

III. Ex-posts tools: post-budgeting tools which focus on assessing the gender impact of government expenditure and provide special attention to evaluation and accountability elements

Gender Analysis of annual report: A useful tool for helping to assess the distribution of government spending in terms of addressing gender inequalities. In 2016, SEII, for the first time conducted gender analysis of the 2015 annual report on the implementation of CEDAW, NAP-GBV, and Maubisse Declaration which examined the overall composition of government expenditure in each sectoral area on gender commitments. In 2018, for the first time, there is a specific section of gender performance and expenditure analysis included in the government's annual performance report produced by UPMA-PMO to be presented to the Parliament.

Spending review: It is a process of developing and adopting savings measures, based on the systematic scrutiny of baseline expenditure. Spending reviews may be efficiency reviews (focused on savings through improved efficiency) and/or strategic reviews (focused on savings achieved by reducing services or transfer payments). It is possible to do spending reviews in order to favor or prioritize budget allocations oriented to strengthen gender equality.

Gender audit: It is an accountability tool used by the government to show the kinds of spending the governmental agencies have done within their institutions in terms of addressing gender inequalities. This action will lead to changes in public policy and will encourage the development of gender sensitivity that contribute to an increase in gender equality. Gender audits must be in the form of an official document, open and transparent.

IV. Tools that can be applied at different times: some tools can be implemented at the stage prior (ex-ante) or after the budget (ex-post)

Gender budget statement: a gender-specific accountability document produced by a government agency with technical assistance from SEII and UPMA to show what its programmes and budgets are doing in respect of gender equality. The purpose of the Gender Budget Statement is to ‘state’ explicitly to parliament and the public what government is doing to promote gender equality (see annex 5 for 2008 Gender Budget Statement).

Box 2: Ex-ante, Concurrent, and Ex-post Budgeting in Timor-Leste

| Ex-ante, Concurrent, and Ex-Post Budgeting | | | Tools that can be applied at different moments Ex - ante or Ex - post |
|--|-------------------------------|------------------------------------|---|
| Ex-ante | Concurrent | Ex-Post | |
| ❖ Gender-aware Budget Circular | ❖ Costing tools | ❖ Gender Analysis of annual report | Gender Budget Statement |
| ❖ Gender Guidelines | ❖ Gender Marker* | ❖ Gender audit** | |
| ❖ Gender-aware review of the Annual Budget & Action Plan | ❖ Gender-sensitive Indicators | ❖ Spending Review*** | |
| ❖ Gender-Responsive Multi-Year Plans and Strategies | | | |
| ❖ Gender-aware Medium-Term Expenditure Framework (MTEF) Policy | | | |
| ❖ Sex-disaggregated tax incidence analysis | | | |
| | | | |

Note:

*Before the existence of Gender Marker, Gender scoring/scoring system had been used since the implementation of GRB in Timor-Leste in 2003.

**Gender audit is planned to be executed in 2020

***Spending review should be done in 2020 - Q1

2.3 Existing Policies and Legal framework for Gender Responsive Budgeting (GRB)

- **RDTL Constitution Art. 16 & Art. 17** - guaranteeing equality between men and women and protection against discrimination based on sex and equality of rights and obligations in familial, political, economic, social, and cultural life.
- **Strategic Development Plan (SDP) 2011-2030** - The SDP contains clear commitments to achieving gender equality and stresses the importance of gender equality for the country's future. It identifies a few key goals towards gender equality including gender mainstreaming, raising awareness of gender disparities, empowering women through livelihood programs, reproductive health programs and zero tolerance to violence in schools and homes. It has set a goal that by 2030 Timor-Leste will be a gender-fair society where human dignity and women's rights are valued, protected, and promoted by our laws and culture.
- **Parliamentary Resolution No. 2/2006 of 12 April 2006** - the establishment of GMPTL to promote participation and representation of women in politics and increase awareness of MPs and develop GMPTL's capacity for the promotion of gender mainstreaming in the National Parliament. The mandate of the GMPTL also includes a close monitoring of the state budget from a gender perspective.
- **Parliamentary Resolution No. 12/2010 on Gender-Responsive Budgeting** - this resolution calls upon all parliamentary committees to use and promote gender budgeting instruments and methods, and established a parliamentary process, assigning roles to government, nongovernment organizations, and donors to take actions and develop strategies to promote gender equality and to ensure that gender analyses and impact are thoroughly taken into consideration in all phases of the budgetary process.
- **Law against Domestic Violence (Law No. 7/2010) of 3 May 2010** - criminalizing domestic violence, including sexual violence, "even within a marriage".

- **Government Resolution No. 27/2011 on Gender Working Groups** - an intersectoral cooperation and coordination mechanism to ensure gender issues are given attention in every government Ministry and agency by developing a gender strategy and/or incorporating gender issues in work plans.
- **Decree Law No. 3/2016 on Municipal Administration** - institutionalizing Gender mainstreaming at the municipal level.
- **Government Resolution on the Interministerial Commission for Coordination and Monitoring of the Implementation of the NAP-GBV 2017-2021 (21 June 2017)** – this resolution provides concrete guidelines to monitor and oversee the implementation of NAP-GBV 2017-2021.
- **Government Resolution on the Interministerial Gender Working Group, the National and Municipal Gender Working group (6 June 2017)** - This resolution adapts the working groups created in 2011 to the new administrative reality, derived from the process of deconcentration of competencies to the municipalities.
- **Timor-Leste's major international gender commitments:** Sustainable Development Goals (SDG), Beijing Platform for Action (BPfA), Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), and UN Conventions on Human Rights.
- **Timor-Leste's national gender commitments:**
 - **NAP on Gender-Based Violence:** a multi-sectoral strategy to address the problem of GBV in Timor-Leste. It covers a comprehensive approach, investing efforts in prevention of GBV, provision of multi-sectoral services for victims, including essential health and social services, access to justice, as well as establishing coordination mechanisms, to ensure an effective implementation of the plan, including monitoring and evaluation.
 - **NAP on Women, Peace, and Security (Res. 1325):** a gender transformative policy focuses on transforming the unequal relations between men and women in terms of power sharing, control to resources, decision-making, political status, access to justice and security. This policy provides strategies and concrete actions to increase and strengthen the participation of Timorese women in peacebuilding, statebuilding, conflict resolution and development process.
 - **NAP on Gender and Private Sector:** This NAP ensure that the needs of women entrepreneurs are better catered for alongside men's, at districts and at national level and guarantee a gender sensitive approach in private sector development through an enhanced collaboration of key stakeholders in Timor-Leste as sustainable development can only be achieved through women's and men full participation in the economy and society.
 - **Maubisse Declaration:** a declaration that holds government accountable to work on the elimination of all forms of discrimination against rural women to promote their full contribution in the economic development of the country.
 - **Dili Komprimisu on 8 March 2008:** The declaration focused on a pledge to action, such as introducing gender budgeting, eliminating violence against women and girls, promoting equal access to land and resources, and developing gender-sensitive policies in key areas such as health and education.

2.4 Coordination and Responsibilities

The lead ministries/agencies that will be responsible for mainstreaming gender into the PFM Reform include:

- **Prime Minister's Office (PMO) and the recently created Unit of Planning, Monitoring and Evaluation (UPMA), line ministries, autonomous agencies and secretaries of state:** They will play key roles in the process of mainstreaming gender into the planning and budgetary processes including monitoring and evaluation.

- **Ministry of Finance (MoF):** will also play a key role in the process of mainstreaming gender into the budgeting process. MoF issues budget circular which calls upon all line ministries and autonomous agencies to consider gender dimensions in their Annual Actions Plans and Budget. They review costings and ensure sufficient resources are made available, as well as track actual expenditure via freebalance or FMIS.
- **Secretary of State for Equality and Inclusion (SEII)** will provide technical support to UPMA and support capacity building to Line Ministries and autonomous agencies to facilitate mainstreaming of gender into the planning and budgetary processes and, monitoring and evaluation⁴.
- **The Budget Review Committee (BRC),** will provide oversight in ensuring that gender is mainstreamed into plans and budgets.
- **PFM committee** will ensure that resources are adequately allocated for the implementation of the GRB policy and will monitor its implementation. The Government plans to establish a PFM working group to manage and supervise the reform this financial year⁵. The Term of References of the PFM working group should include the tasks and responsibilities to ensure that the PFM reform reflects gender sensitive dimensions and the GRB policy note is effectively implemented. SEII should be one of the members of the steering group.
- **Gender Working Groups,** to support and mainstream gender into plans, budgets, policies, programs, and laws⁶.
- To ensure that gender is embedded into the reform, MoF, UPMA and line ministries should hire the services of **Gender advisors/specialists** to provide technical support during implementation of the GRB policy note and further develop human resource capacity in respective line ministries. **The Gender specialist(s) will closely work with the planning and budgeting focal points and gender working groups, as well as Director-General and national Directors.** Their major role would be to build the capacity of civil servants. The Term of References of the gender specialist will jointly be developed by **SEII and UPMA**. Line ministries will be in charge of hiring their services.

⁴ SEII's organic law

⁵ Page 90. Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste, 2017

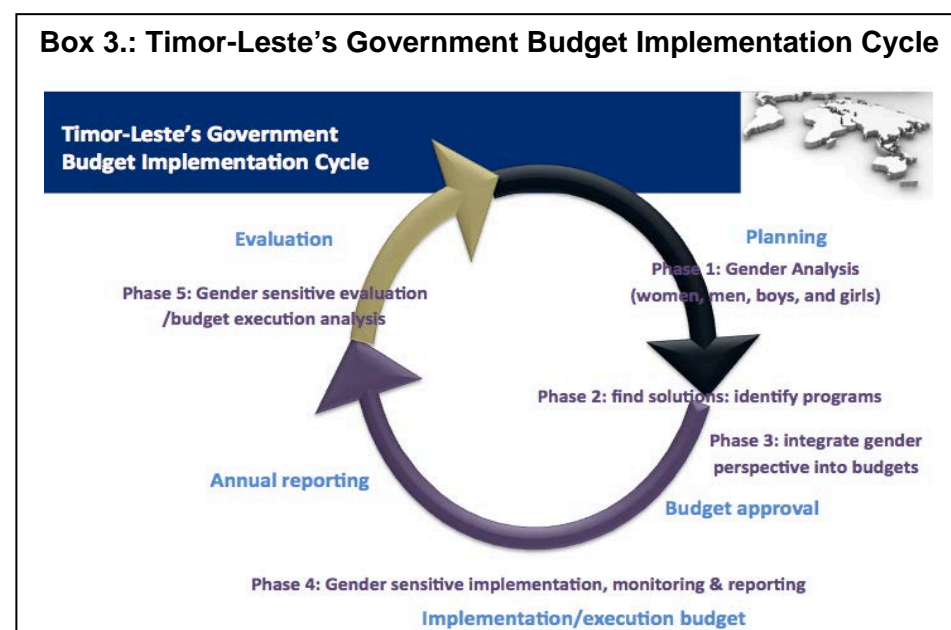
⁶ Government resolution 2011. Gender working Groups

PART III: IMPLEMENTATION

Part III describes various stage in implementing the GRB framework with the timeframe and leading institutions based on the RDTL Roadmap of Budgetary Governance Reform (2017-2021)

3. Mainstreaming gender into the Public Financial Management reform

This section describes steps that the Government will undertake to mainstream gender into the public finance management reform. It is aligned with the Government's Public Financial Management (PFM) Reform Roadmap which was approved by Council of Ministers on 7 March 2017. The steps for the implementation of the GRB policy follow the chapters in the roadmap and it is aligned with the policy note 'Program Budgeting Phase 3: Creating Multiyear Link between Plans and Budgets (MTEF)'.



3.1 Steps followed to mainstream Gender into the PFM

3.1.1 Stage 1: Medium-Term Planning and Budgeting

The government of Timor-Leste has embraced programme budgeting and medium-term budgeting to encourage a greater link between budgets and plans and support a process of policy prioritization and allocation. Hence, medium-term planning is the first phase to ensure that the country benefits fully from undertaking programme budgeting⁷. There are several key measures that need to be followed to mainstream gender into the Planning and budgeting process. These measures are aligned with the PFM Reform Roadmap, and the MTEF policy note as described in the table below.

| 2017 | | | |
|-----------------------------|------------------------|---|---|
| Leading entity ⁸ | Timeframe ⁹ | Key steps | Description |
| PMO- UPMA and MoF | Q2 - Q3 | Mainstream gender and include the gender marker in Programme Budgeting phase 2. | The programme budgeting guidelines should explicitly provide guidelines on how to mainstream gender as part of best practices in planning and budgeting. The guidelines should also mention the gender marker as well as the set of gender sensitive indicators and |

⁷ Page 46, Ibid

⁸ As stated in the Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste approved by CoM

⁹ As stated in the Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste approved by CoM

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| | | | <p>targets that were developed to track the implementation of existing gender policies. The annual template will include program (outcome) and sub-program (output) indicators as well as a column for codes of the gender marker. To ensure proper allocation funds for the current gender policies in the country, such as the CEDAW, NAP-GBV, NAP-1325, Maubisse Declaration, and NAP on Gender and private sector, Line Ministries who are the implementing partners should develop at least one program and several other sub-programs for the implementation of these specific policies and allocate necessary resources. Eventually, gender aspect will be standardized across all government institutions including autonomous agencies.</p> <p><i>Note: Please refer to Programme Budgeting Guidelines (Phase 2)</i></p> |
| PMO-UPMA and SEM ¹⁰ | Q2 | The Government of Timor-Leste's Annual Action Plan (AAP) and Annual Reports formats should include the gender marker and a specific section on gender analysis performance report. | PMO-UPMA and SEM will revise the template of the Government of Timor-Leste Annual Action Plan (AAP) and Annual Report formats to include a section for the gender marker and the concrete results achieved on the promotion of gender equality in the annual report. |
| PMO-UPMA and SEM | Q2-Q3 (Every year) | Trainings for Line Ministries' focal points on gender sensitive planning and budgeting and the use of gender marker. | UPMA will ensure that the M&E Strategy integrates GRB and train the planning and budgeting focal points and civil servants on gender sensitive results-based planning, monitoring and reporting. The capacity building plan should be a long-term investment and part of civil servants basic learning package. |
| PMO-UPMA, MoF, and SEM | Q2-Q3 | FMIS system should include the gender marker, gender sensitive indicators and targets as well as a standardized gender program and gender activity. | PMO-UPMA and MoF with the assistance of SEM will revise the FMIS system to be gender sensitive to include gender marker, gender sensitive indicators and targets as well as a standardized gender program and gender activity. |
| 2018 | | | |
| PMO-UPMA, MoF, and Line Ministries | Q4 (Every year) | Line Ministries will use the gender marker to screen, programs (outcome), sub-programs (output) and activities. | <p>The gender marker is a GRB tool that assists in tracking the proportion of funds earmarked for the promotion of gender equality. The gender marker will be applied in the planning stage and it will be reflected in approved budgets and actual expenditure. Government's Annual Action plan formats as well as reporting formats should incorporate the gender marker.</p> <p>Applying the gender marker will become a mandatory exercise for all line Ministries, autonomous agencies, municipalities, and</p> |

¹⁰ Noting that under the VI Constitutional Government, the name of the state's institution that deals with gender issues was SEM which was changed to SEIGIS in 2017, and to SEII in 2018.

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| | | | <p>Secretaries of State. SEII and UPMA can provide technical support if needed, however request for such support should come from line ministries. UPMA alongside SEII will provide oversight.</p> <p>Programs (Outcome) and Sub-programs (Outputs) should be coded by Planning and Budgeting Focal points of Line Ministries with the information provided by SEII & UPMA¹¹.</p> |
| 2019 | | | |
| PMO-UPMA and SEII | Q2-Q3 | <p>Evaluation of the Gender Working Group mechanism and revitalization as well as establishment of more effective coordination mechanism through:</p> <ul style="list-style-type: none"> o coordination between the existing planning and budgeting focal points of line Ministries and autonomous agencies; o Gender working groups at national and municipal level; o SDG working groups and PFM committee. | <p>SEII will evaluate the effectiveness of the gender working groups and based on the results, will set up a more effective coordination mechanism.</p> <p>UPMA and SEII will review the existing ToR of the SDG working group, ToRs of the PFM committee, ToRs of the planning and budgeting focal points and Government resolution 27/2011 on gender working groups. Ensure that all mechanisms facilitate the promotion of gender equality and the implementation of the GRB policy note.</p> |
| MoF | Q2-Q4 | <p>The new procurement law and its implementation should take into consideration gender aspects.</p> | <p>Public procurement is an area where Timor-Leste had made considerable progress in recent years. Recently a policy paper options on procurement was approved and it is anticipated that a new Decree-law is approved in 2017¹². The MoF plans to do socialization, provide trainings and develop manuals, SOPs to start the implementation of the law in 2018.</p> <p>Public procurements, like budgets, are not gender neutral, and thus MoF should consider hiring the services of a gender expert to ensure that the procurement law is gender sensitive.</p> <p>MoF should consider collecting data related to women's participation of potential suppliers and invite suppliers to become signatories to the Women's Empowerment's Principles</p> |

¹¹ Please see gender marker guidelines in annex 3

¹² Page 8. Ibid

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| | | | <p>(WEPs) for companies with more than ten employees¹³.</p> <p>Suppliers should include in their bids information regarding the percentage of women employed in the supplier's organization, in executive and senior positions, and shareholders. Women's participation in selection of potential suppliers will be a requisite. This can be facilitated through the procurement law</p> <p>Business and enterprises with full or partial female ownership represent a significant share of employment generation and economic growth potential. Internationally it is recognized that empowering women and women-owned businesses is a catalyst for achieving gender equality and internationally agreed goals and commitments, including the Sustainable Development Goals (SDG).</p> |
| PMO-UPMA and MoF | Q2-Q4 | PFM policy paper to review the Budget and Financial Management law ¹⁴ and make a reference to the GRB policy note. | The policy paper and the budget and financial management law should be aligned with the GRB policy note. PMO and MoF should hire the services of gender experts that will provide advice and ensure that the policy paper and the law are gender responsive. SEII's technical support may also be requested by PMO and MoF. |
| MoF, MAE, PMO-UPMA and SEII | Q3-Q4 (Every year) | <p>Budgets and plans at Municipal level incorporate gender perspectives.</p> <ul style="list-style-type: none"> ○ Define a gender sensitive Municipality planning framework and reporting system for policy analysis; ○ Prepare Program Budgeting Guidelines to the Municipalities that include the gender marker; ○ Long-term capacity building on gender sensitive planning, monitoring and evaluation for municipalities. | <p>The Decree Law 3/2016 on municipal administration states that the responsibility of the Municipal administrator is to uphold and respect the principle of equality and submit the gender municipal action plan to SEII.</p> <p>To further ensure that the municipal plans and budgets are gender sensitive, the training that will be provided by PMO/UPMA and MAE should include modules on gender responsive planning and budgeting. UPMA and MAE can technically be supported by SEII and gender experts.</p> |

¹³ The Women's Empowerment Principles offer practical guidance to business and the private sector on how to empower women in the workplace, marketplace and community. The Principles are designed to support companies in reviewing existing policies and practices—or establishing new ones—to realize women's empowerment (<http://www.weprinciples.org/Site/Overview/>)

¹⁴ Page 91. Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste, 2017

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| PMO-UPMA and MoF | Q3-Q4 | Mainstream gender into the Policy paper on Medium-Term Expenditure Framework (MTEF) | <p>According to the approved PFM Roadmap, the first stage of the MTEF (establish initial baselines) will happen in 2018. The second stage (budgets begin rolling) will happen in 2019, for the 2020 budget. The MTEF policy note proposes how those steps could be implemented. If approved, the policy note includes several actions that ensure multi planning and budgeting process becomes gender sensitive¹⁵. The MTEF includes the gender marker tool. Through the gender marker all the programs and sub-programs will be screened and coded into “principal”, “significant” and “non-targeted” depending on the sensitivity of programs and sub-programs. The gender marker will allow generation of reports to show how much of the budget has been allocated and spent in promoting gender equality.</p> <p>Setting appropriate gender sensitive indicators for each program is another measure embedded in the policy note¹⁶.</p> <p>When the MoF/PMO draft priority policy areas on budgeting, this involves identifying sectors that need attention in the upcoming budgeting process¹⁷. Key focus must be on gender equality and how it can be mainstreamed in all national priorities.</p> <p>Another measure is to conduct gender assessments before development of new policy proposals– Council of Ministers/Budget Review Committee need to take into account possible gender impacts (both positive and negative) before approving new policy proposals. The policy proposal should be based on previous gender analysis and should address identified gender gaps. Line Ministries should conduct gender assessments before submission of a new policy proposal to the Council of Ministers/Budget Review Committee¹⁸. Gender Equality will be criteria for approval of a new policy proposal: If the policy proposal does not address gender inequalities and does not include any mitigation measures, then Council of Ministers/Budget Review Committee will have to reject the policy proposal. Some funding for new policies may be drawn from other programs¹⁹, however, before any decision is made, Council of Ministers/Budget Review Committee should assess whether or not funding certain programs will affect the achievement of gender commitments</p> <p>In order for Line Ministries to be able to conduct those gender assessments,</p> |
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¹⁵ Page 18. Medium Term Expenditure and planning Framework (MTEF), policy note.

¹⁶ Page 46. Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste, 2017

¹⁷ Page 39. Ibid

¹⁸ Page 46. Ibid

¹⁹ Page 45. Ibid

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| | | | <p>UPMA/SEII will develop guidelines on how to develop gender sensitive policy proposals.</p> <p>The MTEF policy note states that the MoF and the PMO (UPMA) should provide advice to Budget Review Committee (BRC)/CoM as to which new policy proposals should be agreed upon or rejected²⁰. The advice to BRC should be reinforced by technical inputs from SEII. Policy proposals that do not reflect explicitly the promotion of gender equality will be automatically be rejected by the CoM/BRC.</p> <p><i>Note: Please refer to Medium Term Expenditure and Planning Framework (MTEF) Policy Note.</i></p> |
| PMO-UPMA | Q3-Q4 | Ensure that the updated SDP is gender responsive and includes gender sensitive indicators, sex-disaggregated indicators and targets, and it is aligned with the SDG targets and indicators that are gender sensitive (Goal 5 and others). | <p>The Terms of Reference (ToR) for the update of the SDP should be reviewed by SEII to ensure that reflection of gender sensitive dimensions is mainstreamed. In particular, the revision of the SDP should:</p> <ul style="list-style-type: none"> (i) Create clear links between the SDP and the programme structures; (ii) Ensure that the SDP captures gender in all areas: Reflects gender sensitive indicators, sex-disaggregated indicators and targets and alignment with the SDG targets and indicators (iii) cost out the medium-term goals (2018 - 2022)²¹; (iii) Conduct a baseline study to establish baseline data. <p>SEII and a gender specialist hired by the PMO should participate in this process to ensure integration of gender perspective into the SDG.</p> |
| INAP, PMO-UPMA and SEII | Q3-Q4 | Institutionalization of the training package on Gender sensitive Planning and Budgeting. | PMO-UPMA, INAP, and SEII will assist relevant institutions to design and include Gender-Responsive Planning and Budgeting (GRBP) training package for use at INAP. |
| PMO-UPMA and MoF | Q4 | Proceed with the revision of Budget and Financial Management law, and Decree Law on Planning, Budgeting, Monitoring and Evaluation to include the requirements of programme budgeting, medium-term budgeting and gender responsive budgeting. | <p>International compelling evidences show that the existence of a legal framework for GRB is one of the major factors to progress in increasing accountability for gender Equality, thus the Budget and Financial Management law and the Decree Law 22/2015 on Planning, Budgeting, Monitoring and Evaluation should encompass gender and should be aligned with this policy note.</p> <p>A gender expert with a legal background should be involved in the revision of these particular legislations.</p> |

²⁰ Page 40. Medium Term Expenditure and planning Framework (MTEF)

²¹ Based on activity in the roadmap 2017, Page 91

| 2020 | | | |
|-------------------------------------|---------------------|---|---|
| PMO-UPMA, SEII, and Line Ministries | Q1-Q2 ²² | <p>Gender Responsive Sectoral assessments:</p> <ul style="list-style-type: none"> o Develop guidelines to develop sectorial assessments that are gender sensitive; o Training line ministries focal point on how to do gender sensitive sectorial assessment; o Conduct sectorial assessments which are gender sensitive. The assessments will feed the development of Medium-Term National Framework (MTNDF) and they will become the baseline; o Ensure that the MTNDF for 5 years is gender sensitive and inclusive and it is aligned with the already existing inter-sectorial plans and policies (NAP-GBV, NAP-UNSCR 1325, Maubisse Declaration, NAP for People with Disabilities, NAP for Children in Timor-Leste, and National Youth Policy) and international commitments (CEDAW Concluding observations, SDG, Convention on the Rights of Child, etc). | <p>To guide Line Ministries during the multi-year planning and budgeting exercise, guidelines will be developed by PMO-UPMA to standardize and harmonize the process of developing sectorial plans that are gender sensitive and results based. PMO-UPMA and SEII will identify the sectors that will need gender sensitive sectorial assessments. The relevant LMs, should earmark funds for sectorial gender assessment and hire the services of gender experts to strengthen capacity of public servants (gender working groups). Training will be provided by gender experts before undertaking the assessments. The assessments will be utilized as a baseline for multi-year plans and budgets.</p> <p>The MTNDF should address the gender gaps identified by the sectorial assessments and should incorporate the already existing gender policies (NAP-GBV, NAP-1325, NAP gender and private sector). The targets and indicators should be sex-disaggregated.</p> <p>SEII can provide technical support to UPMA to oversee the process of developing the MTNDF. Further to this, SEII should approve the MTNDF.</p> |
| MoF and PMO-UPMA | Q2 | <p>Document all procedures and regulations that are relevant for public financial management in an official Public Financial Handbook²³, including those related to gender responsive budgeting and disseminate it among all officials across government who are involved in financial management.</p> | <p>The Handbook will have legal status (referenced by the FML) therefore all the budget, monitoring, planning guidelines, guidelines to develop sectorial assessments, guidelines on how to conduct gender sensitive planning and financial analysis of new policy proposals will be included.</p> <p>This handbook will be disseminated by UPMA/MoF among all officials across government who are involved in the financial management including the planning and budgeting officials as a reference.</p> |

²² Page 91. Ibid

²³ Page 95. Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste approved by CoM, 2017

3.1.2 Stage 2. National Accounts, Statistics, and Open Data

The development of a solid system for collecting national statistics, including gender statistics and those of national accounts, and ensuring the reliability of this data is an important supportive measure to developing indicators for programme budgeting and the wider exercise of strengthening a performance orientation in government. Gender statistics are defined as statistics that adequately reflect differences and inequalities in the situation of women and men in all areas of life²⁴ and their existence is one of the major factors that contribute to GRB and the promotion of gender equality. It is more than data disaggregated by sex. Sex-disaggregated statistics are simply data collected and tabulated separately for women and men. Disaggregating data by sex does not guarantee, for example, that the data collection instruments involved in the data production were conceived to reflect gender roles, relations and inequalities in society.

Gender statistics can be used to promote understanding of the actual situation of women and men in society; to advance gender analysis and research; to monitor progress towards gender equality and the full and equal enjoyment of all human rights and fundamental rights by women and girls; to develop and monitor policies and programmes oriented towards increased investments in human capital and the labor force; to support gender mainstreaming in development and poverty reduction policies; and to develop and monitor policies on the reduction of violence against women as well. In addition, Gender statistics are relevant for the development of policies that are not explicitly related to gender. Many policies that appear to have little to do with gender equality are actually affected in an indirect way by gender. It is often necessary to investigate the gender aspect of a policy even if it is not directly articulated in a way that draws attention to this interaction²⁵. The concrete steps for development of a solid national statistic system which is gender sensitive are detailed in the table below.

| 2019 | | | |
|------------------------------|-----------------------|--|---|
| Leading entity ²⁶ | Timeframe | Key steps | Description |
| GDS and MoF | Q1-Q4 | Enhance the capacity of General Directorate of Statistics (GDS) to collect, disseminate and use reliable statistics and indicators to assess the relative situation of women and men in gender-sensitive, policy-relevant areas. Build the capacity of Line Ministries on use of gender relevant statistics. | The Strategic Work Plan (SWP) of GDS includes activities to build the capacity of the staff in several areas, however gender statistics are not mentioned. GDS should hire the services of experts on gender and statistics to support with the capacity assessment, design and implementation of a long-term capacity building plan. Likewise, GDS should monitor its implementation. |
| GDS and MoF | Q1-Q4 (Every year) | Produce and analyze gender statistics. Obtaining reliable gender statistics that adequately reflect differences and inequalities in the situation of women and men in all areas of life requires a strategy of gender mainstreaming in all stages of data production. Statistics are crucial for a good gender budget analyses and gender-sensitive | Identify the existing gaps, design and implement a plan for the production and analysis of gender statistics that will become part of GDS's new strategic work plan. GDS should hire the services of a gender specialist who will provide technical guidance and capacity building support when any survey or census is conducted in the Country. |

²⁴ United Nations, 2016

²⁵ World Bank group: Developing gender statistics: A practical tool, 2013

²⁶ As stated in the Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste approved by CoM

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|------------------|-----------------------------|--|---|
| GDS and MoF | | planning and budgeting are dependent on the availability of reliable sex-disaggregated data and other gender-relevant statistics. | |
| | Q1-Q4 (Every four years) | Conduct a Time-use survey every 5 years align with the government program. Data from the survey should feed into the mid-term development framework. It will be used as baseline. | <p>A part for the surveys already planned in the SWP of the GDS such as the labor force survey, and the Demographic Health Survey which already generate gender statistics, the design of new surveys may be needed, such as time use surveys.</p> <p>Time-use data are the basis for obtaining gender statistics related to several topics: time allocation patterns; unpaid work; participation in all forms of paid work; working time, work locations and the scheduling of economic activities; work-family balance; the investment of time in education and health; welfare and quality of life; and intrahousehold inequality.</p> <p>Time-use data can show differences between women and men in time-allocation patterns (types of activities and their schedule during a specified period of time), reflecting differences in roles and expectations with regard to family, domestic life and participation in work and social activities outside the home.</p> <p>At the end of the Government's program (Q1, 2022), another time use survey should be conducted to assess the impact of the implementation of the policies on time use.</p> |
| MoF and PMO-UPMA | Q2 | Develop gender sensitive official protocols for the quality, availability, and use/re-use of administrative data sources across public administration, with a particular view to programme budgeting, indicator development and statistical uses ²⁷ . | Protocols will include the need of disaggregating data as much as possible to capture different intersectionality such as sex, region, districts, age, education, disabilities. Protocols will include as well the need of producing data to measure the gender indicators of gender policies. |

3.1.3 Stage 3. Parliamentary Engagement in Budgeting

The 2009 Budget and Financial Management Law prescribes that the budget has to be submitted to Parliament by the 15th of October. After an initial consideration Parliament refers the proposed budget to its committees for about one month. A plenary session on the budget is held in November, where the Prime Minister defends the proposed budget. The committees then prepare a report to Parliament with their findings. The financial committee of Parliament (so-called "commission C") is responsible for the coordination of the Parliamentary budget process. The budget is debated in Parliament for around two weeks in December. Amendments

²⁷ Page 96, Ibid

may subsequently be proposed and debated. The approved budget is then sent to the President to be signed and promulgated, normally by the end of December²⁸.

Parliamentarians are internationally recognized as key actors for the promotion of Gender Equality and GRB. Parliamentarians can be strong advocates in ensuring gender is considered in the budget process at the legislative/enactment stage. If they are well informed and committed to Gender Equality goals, they can raise questions in the parliament and initiate discussions that can enable a closer look at policies and budgets from a gender perspective²⁹.

In Timor-Leste, parliamentarians supported initiation of GRB through adoption of Parliamentary resolution 12/2010 on Gender-Responsive Budgeting. Generally, the legislative stage provides several entry points for GRB, including raising gender concerns through parliamentary questions and debates. In fact, the parliamentary Resolution No. 2/2006 of 12 April 2006 on the establishment of GMPTL which aims to promote participation and representation of women in politics, includes a close monitoring of the state budget from a gender perspective and capacity development to MPs for the promotion of gender mainstreaming in the National Parliament.

| 2018 | | | |
|------------------------------|-----------|--|---|
| Leading entity ³⁰ | Timeframe | Key steps | Description |
| Parliament | Q1-Q4 | Capacity building for Parliamentary Committee C/F and CEGEN. | <p>The parliament should allocate enough resources for CEGEN so that it can facilitate workshops with Parliamentary Committee C/F.</p> <p>CEGEN/PBO could develop new processes/templates and provide ongoing support.</p> |
| Parliament | Q3 | As per approved roadmap, a Parliamentary Budget Office (PBO) will be established in 2018 ³¹ : The role of the PBO would be providing independent and non-partisan gender responsive analysis of budgets, fiscal policy and the financial implications of proposals. | The PBO will include at least one GRB expert and should work with CEGEN to provide inputs, data and capacity building support to parliamentarians. |
| Parliament | Q3 | Committee C to ensure GRB analysis of budgets and expenditures: analysis of budgets and its link to gender policies to be included in the Committee C report, | <p>CEGEN and the Parliamentary Budget Office (PBO) that the roadmap mentions will be established should provide support Committee C to do gender sensitive budget analysis. CEGEN and PBO could as well prepare guidance questions to scrutinize Line Ministries' plans and budgets from a gender lenses, and GRB guidelines for parliament.</p> <p>The analysis should be available on line.</p> <p>There is scope to strengthen parliamentary oversight of budget execution as well as Commission C should examine in-year budget</p> |

²⁸ Page 24. Ibid

²⁹ Page 16, GRB in the Asia and Pacific Region. Status Report. UN Women

³⁰ As stated in the Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste approved by CoM

³¹ Page 57, Ibid

| | | | |
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| | | | execution based on monthly or quarterly reports and produce a report based on its examination of these documents. The report should include a GRB analysis. |
| Parliament | Q4 (Every year) | MPs organize public hearings to listen to external inputs and insights from NGOs, women's organization, and development partners. | <p>There is scope for parliament to strengthen the accountability dialogue with citizens and civil society, for example by making hearings on various budgetary documents public throughout the budget cycle and by ensuring that participation in these hearings is not restricted to particular segments of the public or civil society.</p> <p>Parliament invites relevant agencies, donors, gender advocates, people with disabilities, civil society, women's organizations and vulnerable groups to provide inputs and insights on Government's plans and budget.</p> |

3.1.4 Stage 4: Budget Transparency and People's Engagement in Budgeting

Budget transparency involves being fully open with people about how public money is raised and used³². A critical aspect of budgetary context that is directly relevant to GRB is the level of transparency of budgets³³. Transparency can empower the public to hold the government accountable for its actions and promoting transparency and accountability of government institutions is critical for effective implementation of gender equality commitments. The roadmap provides some concrete recommendations to enhance parliamentary and people's engagement in budgeting as well as enhancing budget transparency. Some of the steps to mainstream gender into this process are:

| 2018 | | | |
|------------------------------|-----------|--|--|
| Leading entity ³⁴ | Timeframe | Key steps | Description |
| MoF and PMO-UPMA | Q3 | Pre-budget Statement to inform discussions at the Jornadas Orçamentais will include a section on how the budget addresses the existing gender gaps. | For transparency purposes, the pre-budget statement should include a section on how the budget addresses gender gaps including total % budget earmarked for promotion of Gender Equality. Guideless to develop the gender sensitive pre-budget statement will be included in the official Public Financial Handbook. |
| MoF and PMO-UPMA | Q3 | The Mid-year fiscal and economic update Report ³⁵ , will as well include information on the results achieved on the promotion of gender equalities as well. | To ensure availability of data on the results achieved for the promotion of gender equality quarterly and annual report templates should include a section on Gender Equality. |

³² Page 52 Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste approved by CoM

³³ GRB in the Asia and Pacific Region, a status Report, UN Women, 2017

³⁴ As stated in the Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste approved by CoM.

³⁵ Page 97. Ibid

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| MoF and PMO-UPMA | Q4 (Every year) | Every line ministry must develop a Gender Budget Statement and submit to UPMA and MoF and based on that UPMA and MoF will develop a general gender budget statement that will be included in the Book 1. The Government's Budget book 1 will ³⁶ : (a) include a policy summary that explains what the major 2019 programs are and what they will achieve. The summary should explain how the programs will contribute to reducing the existing gender inequalities. (b) Information on expenditures for the promotion of gender equality (see annex 5 for example of Timor-Leste 2008 Gender Budget Statement). | This summary will appear in budget Book 1: an overview that describes the overall strategy of the government, and contains the macroeconomic forecasts on which the budget is based. |
| 2020 | | | |
| MoF and PMO-UPMA | Q2 | Develop Citizen Guides which includes a section on allocation and expenditures for Gender Equality. The Citizen Guides to different budget-related documents including Audit Report and Pre-Budget report ³⁷ . Upgrade the Jornadas Orçamentais to a Pre-Budget Civic Forum for structured engagement from parliament and civil society ³⁸ . | Every year a citizen's guide to the Budget is published in Tetun as a summary of all budget books (Books 1-6). The citizen's budget is also available online in the ATP ³⁹ . It lacks information on budgetary allocations for gender equality. The Guide should include a summary of funds allocated for the implementation of existing gender policies and aligned with information in the gender marker. As stated in the roadmap, the Citizen's Budget will need to be updated to reflect a programme presentation of budgetary information in relation to current Book 2. In the same vein, the usefulness of this approach can be enhanced by presenting budgetary information in a medium-term perspective, and equally, by including linkages with the adoption of the SDG framework and Timor-Leste's priorities, including gender. The Government of Timor-Leste recognizes the value of informed, responsible inputs from citizens and from civil society more generally ⁴⁰ . MoF should ensure that a diverse representation from civil society is invited to the Pre-Budget Civic Forum, including representatives from women's organizations, people with disabilities, and representatives from other vulnerable excluded and deprived groups. |

³⁶ Page 92, Ibid

³⁷ Page 101. Ibid

³⁸ Page 101. Ibid

³⁹ Page 24. Ibid

⁴⁰ Page 53. Ibid

| | | | |
|------------------|----|---|---|
| MoF and PMO-UPMA | Q4 | Aid transparency portal shows information related to Overseas Development Assistance (ODA) and their link to gender priorities. | The roadmap states that MoF will require donors to link their estimated funding to official programs / activities, when submitting information to the Aid Transparency Portal. This will allow to classify the funding following government's gender marker. |
| | | | Public should be able to go into budget transparency portal and view budget and expenditure by program and activity for different gender priorities. |
| | | | Aid transparency portal changes will allow Development partners to specify which programs/sub-programs they are supporting (whether in-cash or in-kind) and will show the amount of funds allocated for the promotion of gender equality when they report to MoF. |
| | | | |

3.1.5 Stage 5: Budget Documentation

Timor-Leste's budget Executive Budget Proposal is presented as six Budget books. Book 1 provides an overview, Budget Book 2 presents annual action plans and the programme budget, Book 3 presents information on the infrastructure fund, Book 4a and 4b present the detailed budget line items, Book 5 presents development partners' funds, and Book 6 contains information regarding the Special Fund. As stated in the roadmap, The Government of Timor-Leste plans to review the budget books and promote readability and accessibility of the key facts in budget Books.

At the moment, the Budget Books, do not provide any information on allocation and expenditure for the promotion of Gender Equality. For accountability and monitoring purposes, it is essential to include information on total of funds earmarked and spent for gender commitments.

| 2019 | | | |
|------------------------------|-----------|--|---|
| Leading entity ⁴¹ | Timeframe | Key steps | Description |
| PMO-UPMA and MoF | Q3-Q4 | Information on amount allocated for the promotion of gender equality will be included in book 2/4. | The MoF plans to merge Book 2 and 4 into one State Budget in order to have a consolidated book that links plans and budgets. The new merged budget book should show % of funds allocated for gender equality. |

3.1.6 Stage 6: Monitoring and Financial Reporting

Monitoring is a vital stage for GRB in order to evaluate the planned spending on Gender Equality-related activities and the achievement of expected results and objectives. Collection of sex-disaggregated data is critical to monitor both deliverables and expenditures at the implementation stage. Sex-disaggregated data can be reported and monitored through quarterly or annual reports at both national and municipal levels. Timor-Leste's women's machinery, The Secretary of State for the Support and Socio-Economic Promotion of Women,

⁴¹ As stated in the Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste approved by CoM

has been monitoring the implementation of gender commitments for the last few years. The continuity of this systematic exercise is vital to evidence policy making and reporting.

In Timor-Leste, the system and structures for M&E are still in the developmental stages. Going forward, the rollout of programme budgeting should set the foundation for a systematic adoption of Monitoring & Evaluation (M&E)⁴². Some of the key steps to mainstream gender into the M&E and financial reporting system are as follow:

| 2017 | | | |
|------------------------------|------------------------|---|---|
| Leading entity ⁴³ | Timeframe | Key steps | Description |
| PMO-UPMA and MoF | Q1-Q2 | Include a section on gender in the annual and quarterly reports templates (including procurement ⁴⁴ and public subventions reports) to highlight spending and results on gender equality. | Narrative and financial reports should contain disaggregated data and further provide concrete information on results achieved, specifically on gender equality (guided by the indicators and targets in the annual action plans). Reporting templates should be reviewed so that the gender marker tool is included. |
| PMO-UPMA | Q1 and Q3 (Every year) | Provide SEM with Annual Reports and Annual Action Plans from line Ministries. SEM to analyze from gender lens the annual report and plans/budgets of LMs to monitor implementation of gender policies and commitments. | SEM has a mandate of monitoring the implementation of gender commitment and policies. Since its creation, UPMA has been providing SEM with the annual reports and annual plans from line ministries (Q1 and Q3) These are some important steps that must continuously be done for proper monitoring of the implementation of existing gender policies. Guidelines to conduct the analysis of reports and plans should be developed and reports published. |
| PMO-UPMA | Q3 | The strategy paper ⁴⁵ on how to build M&E capacity in UPMA, MoF and line Ministries including municipalities should mainstream gender as well as the <i>M&E Guidelines and capacity building plan</i> . The monitoring framework should integrate gender sensitive performance indicators and targets and line ministries should be trained on gender sensitive planning, monitoring and evaluation. | A gender responsive monitoring and reporting system should be adopted by providing clear guidance on design, implementation, and the respective roles and responsibilities of ministries/ departments in charge of M&E Sufficient resources should be earmarked for long-term capacity development on M and E and Results based reporting. The leading entity may receive support from gender experts to develop the M&E guidelines and capacity building plan. |
| 2019 | | | |
| PMO-UPMA and MoF | Q1 | The roadmap includes the option of introducing a specialist cadre of economic and evaluation professionals within the civil service of Timor-Leste | The professionals should also have gender and evaluation expertise. Their ToRs should specify gender expertise as a requirement for recruitment. The |

⁴² Page 71. Ibid

⁴³ As stated in the Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste approved by CoM

⁴⁴ Page 97, Ibid.

⁴⁵ Page 92, Ibid

| | | | |
|--|--|---|--|
| | | by 2019: The professionals should also have gender expertise. | government may further consider recruiting gender specialists. |
|--|--|---|--|

3.1.7 Stage 7: Spending Review

Spending review is also crucial in GRB in order to evaluate the effectiveness and efficiency of government programmes and policies based on SDG, SDP, sectorial plans and national policies including gender policies and its impact on people, growth, and public sector. It promotes a wider appreciation of the scale and nature of public expenditure, as well as a deeper reflection on the rationale for spending in the various areas; and it can thereby help to orient and inform a more policy-focused analysis of expenditure and provide insights into the drivers of expenditure growth. For instance, SEM for the first time in 2016 conducted a spending review on the implementation of CEDAW, NAP-GBV, and Maubisse Declaration which examined the overall composition of government expenditure in each sectoral area on gender commitments. In 2018, for the first time, there is a specific section of gender performance and expenditure analysis included in the government's annual performance report produced by UPMA-PMO to be presented to the Parliament.

| 2018 | | | |
|------------------------------|-----------------------|---|--|
| Leading entity ⁴⁶ | Timeframe | Key steps | Description |
| PMO- UPMA and SEII | Q1-Q2 (Every year) | To analyze annual expenditure related to gender policies and commitments. | Every year based on the annual reports of line ministries, SEII reviews and analyzes the extent to which national and international gender commitments have been implemented which is then shared with UPMA, GMPTL, and Civil Societies for accountability. |
| MoF and PMO-UPMA | Q1-Q2 | As stated in the roadmap, once the program structures and MTEF are bedded down, undertake an Expenditure Baseline Analysis to gain a more complete understanding of the components and drivers of public expenditure. | The review process should highlight how the objectives outlined in the budget narrative correspond with the government's strategic plan and national and international gender policies such as NAP-GBV, NAP-1325, Maubisse Declaration, NAP on Gender and Private Sector, and CEDAW, thus the extent to which the budget allocations are supportive of the achievement of these government objectives. |
| 2019 | | | |
| MoF and PMO-UPMA | Q1 | Building on the Expenditure Baseline Analysis, undertake a Spending Review to: a) re-assess how closely the allocation of resources is aligned with national strategic and developmental priorities, including gender policies; (b) to identify scope for significant expenditure savings and policy-based re-prioritization. | As planned in the roadmap (Page 71). |

⁴⁶ As stated in the Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste approved by CoM.

3.1.8 Stage 8: Introduction of a Country-specific Fiscal Rule

| 2017 | | | |
|------------------------------|-----------|--|---|
| Leading entity ⁴⁷ | Timeframe | Key steps | Description |
| MoF and PMO-UPMA | Q3-Q4 | The Policy paper on a study the introduction of a fiscal rule ⁴⁸ , should be based on a gender analysis to ensure that if expenditure is reduced, there is no or minimal negative impact on gender equality outcomes. | Mechanism for public reporting and oversight: Gender analysis of the impact for fiscal rule should be done. |

3.1.9 Stage 9: Capital Budgeting Process

Capital budgeting in Timor-Leste is focused on economic development in accordance with the SDP. Effective capital budgeting and infrastructure investment is essential to promote the capacity and growth potential of the Timor-Leste economy into the future. These expenditures and investments include projects such as roads, water, public buildings and port and airport development should consider gender impact.

| 2018 | | | |
|------------------------------|-----------|---|---|
| Leading entity ⁴⁹ | Timeframe | Key steps | Description |
| PMO-UPMA and MoF | Q2 | Develop the quality and rigor of project appraisal and evaluation procedures in line with international professional standards and which are gender sensitive ⁵⁰ . The guidelines will be included in the official handbook. | UPMA and MoF should consider including gender perspectives into evaluation procedures through the support of a gender specialist. |
| 2019 | | | |
| PMO-UPMA and MoF | Q3 | While integrating capital budgeting more fully within the medium term fiscal framework, Capital budgeting, or investment appraisal should take into consideration gender impact. | UPMA and MoF should consider gender impact in the capital budgeting or investment appraisal |

3.1.10 Stage 10: Re-considering the Institutional/Administrative Structures of Government

An institutional review may provide an opportunity for Timor-Leste authorities to reflect upon suitable mechanisms to ensure that all aspects of the SDP, and all international commitments including gender commitments (CEDAW, SDG GOAL 5, BPfA, UNSC Resolution 1325, etc) are resourced in a balanced and sustainable manner into the future. One of the major measures proposed is to strengthen the human, technical and financial resources and the decision-

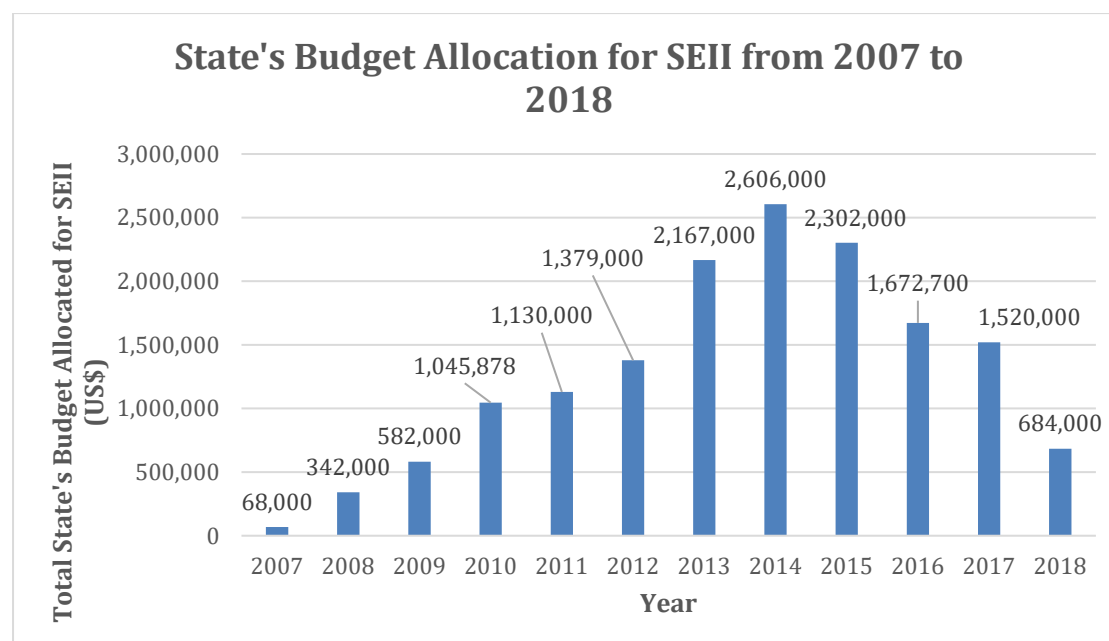
⁴⁷ As stated in the Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste approved by CoM

⁴⁸ Page. 90. Ibid

⁴⁹ As stated in the Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste approved by CoM

⁵⁰ Page 96. Ibid

making power of the national machinery (SEII) for the advancement of women. During the past years, SEII's budget has been curtailed as well as its human resources.



Source: SEII - Data from GoTL Budget Books 2

It is internationally recognized that a strong women's machinery will significantly contribute to the advancement of gender equality in the Country. One critical area of the Beijing Platform for Action (BPfA) "Institutional mechanisms for the advancement of women" deals specifically with institutional mechanisms that should be put in place to ensure the implementation of the eleven substantive areas (poverty, education, health, violence, armed conflict, the economy, decision making, human rights, the media, the environment, and the girl child). The BPfA added an additional focus to the role of national machineries in promoting the status of women: the mandate to support mainstreaming gender⁵¹ in all government policies and programmes.

A United Nations Expert Group Meeting⁵² identified specific strategies for national machineries to promote gender mainstreaming at the national level. Experts elaborated specific recommendations for governments and other actors on promotion of gender mainstreaming. The recommendations were the following:

- 1) In order to promote mainstreaming in all policies, the national machinery has to be located in the central planning or policy coordination area of government, with a clear mandate to monitor all policies and budgets.
- 2) National machineries need mechanisms to hold governments accountable for mainstreaming gender and the advancement of women.
- 3) The women's machinery should be located at the highest level of government, falling under the responsibility of the Prime Minister. This gives national machineries the political authority needed for their mandate of coordinating the mainstreaming process across all ministries, including cross-portfolio work.

⁵¹ In its agreed conclusions 1997/2, the Economic and Social Council provided the following definition of gender mainstreaming: "Mainstreaming a gender perspective is the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels. It is a strategy of 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."

⁵² The Expert Group Meeting was organized as part of the preparation for the forty-third session of the Commission on the Status of Women in 1998.

| 2019 | | | |
|------------------------------|-----------|---|--|
| Leading entity ⁵³ | Timeframe | Key steps | Description |
| PMO-UPMA and SEFI | Q3-Q4 | Conduct a consultation with SEII and do a literature review of the Institutional Assessments done by Secretariat of State for Institutional Strengthening (SEFI) and present the findings to the Council of Ministers to support the streamlining and efficiency of the organizational structure and the service delivery of the national machinery for the advancement of women ⁵⁴ (SEII) as well as to strengthen the human, technical and financial resources, and the decision-making power of SEII. | Government's structure should be revisited so that women's machinery is provided with the decision-making power necessary by locating it at the highest level of government. Women's machinery's budget should steadily be increased so that they can hire the services of well-prepared professionals with gender expertise. |
| 2020 | | | |
| Line Ministries and PMO-UPMA | Q1-Q2s | <p>Conduct gender audits/assessments to assess the extent to which gender equality is effectively institutionalized in the policies, programmes, organizational structures and proceedings (including decision-making processes) and in the corresponding budgets. Gender audits in Line Ministries will:</p> <ul style="list-style-type: none"> ○ Examine the extent to which the programs, policies, laws of the institutions aim to improve the status of women in general and to economically empower women in particular. ○ Examine the extent to which human resources policies are gender-sensitive; ○ Examine the staff sex balance at different levels of an organization; ○ Set up the initial baseline of performance on gender mainstreaming in an organization with a view to introducing an ongoing process of benchmarking to measure progress in promoting gender equality. ○ Implementation of gender commitments both national and international | <p>Every line Ministry should allocate funds to conduct gender audits to assess the extent to which gender equality is effectively institutionalized. With the support of the gender specialist in every line Ministry, the Gender audits will:</p> <ul style="list-style-type: none"> ○ Examine the extent to which the programs, policies, laws of the institutions aim to improve the status of women in general and to economically empower women in particular. ○ Examine the extent to which human resources policies are gender-sensitive; ○ Examine the staff sex balance at different levels of an organization; ○ Set up the initial baseline of performance on gender mainstreaming in an organization with a view to introducing an ongoing process of benchmarking to measure progress in promoting gender equality. ○ Implementation of gender commitments both national and international. |

⁵³ As stated in the Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste approved by CoM

⁵⁴ Recommended by the CEDAW committee in 2015 (Concluding Observations 2015). Timor-Leste ratified the CEDAW convention in 2013 and thus the recommendations by the committee became binding. The recommendations are the result of the assessment conducted by the Committee based on the Second and Third combined State party report submitted by the Government of TL in 2014 and the alternative reports submitted by civil society organizations.

3.1.11 Stage 11: Public Management and Human Resource Development

| 2019 | | | |
|--|-----------|---|---|
| Leading entity ⁵⁵ | Timeframe | Key steps | Description |
| PSC, INAP, and SEFI | Q2-Q4 | Incorporate gender into public servant's job descriptions especially the planning and budgeting officials. | As stated in the Roadmap ⁵⁶ , job descriptions for all management grades should include their responsibility in mainstreaming gender into plans, budgets, monitoring systems and policies (senior level, middle level and junior / team leader levels). |
| 2020 | | | |
| All Line Ministries and Secretaries of State | Q1 | Recruit long term gender specialist. | All line ministries should recruit at least one gender specialist that will build the capacity of public servants on gender responsive planning and budgeting. |
| 2021 | | | |
| All Line Ministries, SEII, INAP, and SEFI | Q1-Q4 | Based on the gender audits develop and implement capacity building plans in all line ministries and establish gender sensitive structures and procedures. | <p>In coordination with SEFI, all line Ministries should allocate resources to conduct gender audits and develop and implement capacity building plans on gender.</p> <p>A coordinated approach should be agreed upon in the framework of the gender workings groups so that all LMs use the same approach while developing the capacity building plans. The plans should include a concrete M&E system which will be aligned with the Government's M&E system.</p> |

⁵⁵ As stated in the Budgeting for a sustainable future: towards a roadmap of budgetary governance reform in Timor-Leste approved by CoM

⁵⁶ Page 93. Ibid

4. Annex

4.1 Example of Gender aware Budget Circular (2016)

4.2 Gender Guidelines for 10 Line Ministries

4.3 Gender Marker

4.4 Gender-sensitive Indicators

4.5 Example of Gender Budget Statement (2008)