Technical Assistance Consultant's Report

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Prepared by

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Asian Development Bank

ADB

Technical Assistance Consultant's Report

RETA 6143

PROMOTING GENDER EQUALITY & WOMEN'S EMPOWERMENT: STRENGTHENING GENDER RESPONSIVE BUDGETING IN SOUTH ASIA

PROJECT COMPLETION REPORT

Prepared by

UN WOMEN
United Nations Entity for Gender Equality and the Empowerment of Women

For Asian Development Bank

ABBREVIATIONS

BCC	Budget Call Circular
CSO	Civil Society Organisation
DNB	Department of National Budget
DSHE	Department of Secondary and Higher Secondary Education
GBR	Gender Budget Report
GE	Gender Equality
GFP	Gender Focal Point
GoB	Government of Bangladesh
GRB	Gender Responsive Budgeting
GRPB	Gender Responsive Planning and Budgeting
KPI	Key Performance Indicator
MBF	Ministry Budget Framework
MoF	Ministry of Finance
MoWCA	Ministry of Women and Children Affairs
MTBF	Medium Term Budget Framework
NCWC	National Commission for Women and Children
NKRA	National Key Result Areas
PlaMS	Planning & Monitoring system
PSSWRSP	Participatory Small Scale Water Resources Sector Project
RCGP	Recurrent, Capital, Gender and Poverty
RERMP	Rural Employment and Road Maintenance Project
RGoB	Royal Government of Bhutan
SESDP	Secondary Education Sector Development Project
SKRA	Sector Key Result Area
WE	Women's Empowerment

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SECTION 1: PROJECT INFORMATION

UN Women with support from the Asian Development Bank initiated a project on 'Promoting Gender Equality and Empowerment of Women: Strengthening Gender Responsive Budgeting in South Asia'. The project aimed to identify strategies and operational approaches to strengthen on-going efforts in the area of Gender Responsive Budgeting (GRB) in Bangladesh and Bhutan. While Bangladesh has a long history of GRB, Bhutan is at the other end of the spectrum where GRB has been recently initiated.

This report summarises the journey undertaken since the inception of the project till its closure, challenges encountered and key achievements. The last section highlights the action points identified by the respective governments to strengthen the ongoing GRB process.

Project title	**Promoting gender equality and women's empowerment: Strengthening gender responsive budgeting in South Asia**
RETA Number	6143
Grant Amount	285,335 USD
Project duration	17 December 2013 – 30 November 2014
Executing agency	UN Women Office for India, Bhutan, Maldives & Sri Lanka

SECTION 2: BACKGROUND, OBJECTIVES & SCOPE

The last two decades have witnessed significant progress in commitments on gender equality (GE) and women's empowerment (WE). Despite adoption of a number of laws and policies aimed at advancement of GE/WE, gender equality advocates have increasingly pointed to the huge gaps that persist in implementation of commitments towards women's human rights and obligations in various national and international human rights standards. The recent economic and financial crisis and the challenge of climate change have further adversely impacted the lives of women. The Beijing Platform for Action emphasizes that governments, holding the primary responsibility for implementing the strategic objectives of the Platform for Action, should make efforts to systematically review how women benefit from public sector expenditures and achieve the gender-related commitments. This led to several High-Level Dialogues on Financing for Development reiterating the significance/lack of development aid and reaffirming their resolve to upscale development cooperation.

It was in this context that GRB emerged as an important tool for promoting the mobilization and expenditure of public resources for the promotion of gender equality and for enhancing overall transparency and accountability. From just one country in the mid-1980s, GRB is now endorsed by more than 90 countries across the globe as a powerful instrument in the ongoing struggle to make budgets and policies more gender responsive.

However, notwithstanding the potential of GRB in advancing women's rights, there are certain common challenges that have impeded effective implementation of GRB initiatives. Some of them include:

- Lack of political commitment has been one of the most important limitations that has impacted the potential of GRB.
- Budgetary changes to promote gender equality are also constrained by the fact that, still in most countries, the budgetary processes remain closed to public participation and scrutiny. GRB requires actors to engage with budgetary processes and institutions to give voice and advocacy to gender issues.
- National women's machineries across countries have limited resources.
- Moreover, the officials often lack capacities to assess gender gaps or mainstream GRB into planning and budgetary processes.
- Despite the established role of Ministries of Finance, Planning and the Women's Machinery, the three often lack the necessary coordination.
- Very limited attention has been paid to applying GRB across sectors as well as across tiers of governance, specifically at the sub-national and local level.
- Reviews have often cited lack of systematic monitoring and evaluation of GRB initiatives.

Given the numerous challenges that impede effective implementation of GRB initiatives, it is critical to invest in strengthening existing mechanisms and processes as well as developing national capacities for effective implementation of GRB.

Thus, UN Women with support from ADB initiated a project on 'Promoting Gender Equality and Empowerment of Women: Strengthening Gender Responsive Budgeting in South Asia'. Despite disparities in the GRB time-lines of the two countries, several commonalities provided a useful base for comparison and cross-learning.

These include:

- Process of reforms in the public finance management systems.
- Clearly identified priorities in the national development strategy for the advancement of women.
- Demonstrated commitment at the highest level to apply GRB as a tool for gender mainstreaming.

However, given the fact that both the countries were at different stages with respect to their engagement with GRB, the scope and strategies varied.

2.1. Scope of the project in Bangladesh

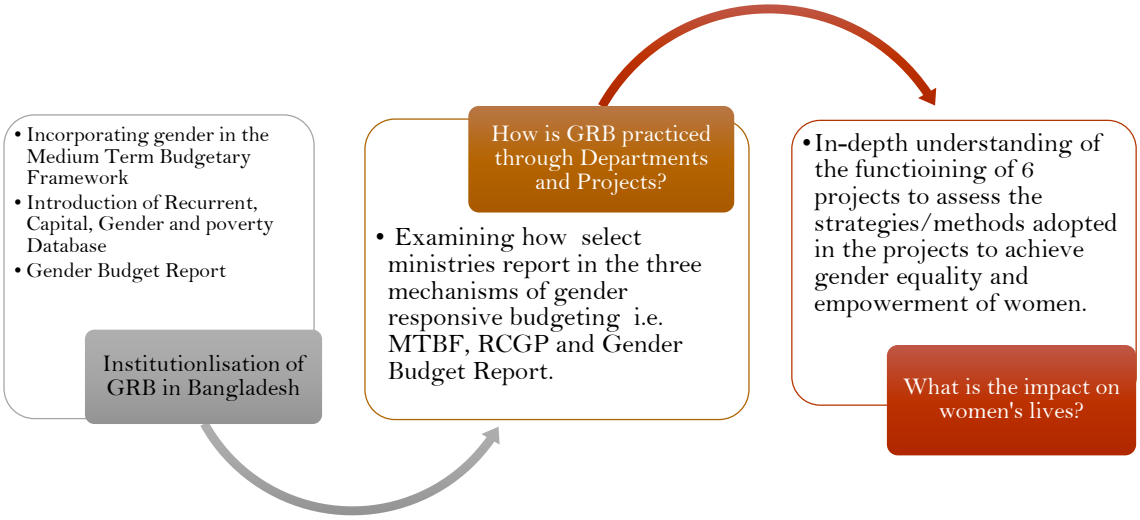
Far reaching progress has been made in the area of making budgets gender responsive in Bangladesh. However, the litmus test for attempts towards gender responsive planning and budgeting in any country is whether the attempts have led to positive outcomes for women. In Bangladesh, where GRB initiatives have been expanded and implemented for over a decade, it was critical to assess whether and how GRB initiatives have contributed to gender equality and empowerment of women. Thus, the project in Bangladesh was designed and implemented in two phases:

- Phase I included assessment of the effectiveness of GRB in Bangladesh.
- Phase II entailed development of a tool based on the findings of the assessment to strengthen the existing GRB process.

The specific research questions that the assessment covered were the following:

National Level
• How is the project and divisional data interpreted and reported at national level?
• Under what circumstances does this shape planning and future allocations?
Links between projects and departments:
• In what ways do GRB requirements affect planning and budgeting at the Divisional level?
• How are program/project plans and results interpreted and reported at Divisional level?
• What factors enable or constrain most effective implementation of GRB at divisional level?
Project level
• To what extent have GRB and related requirements led projects to be planned and implemented differently in order to benefit women /reduce gender inequality? What factors have enabled or constrained this?
• What results have been achieved for women and girls or on gender equality in relation to the projects; and in what ways project plans and budgets may have enabled or constrained these results?
• How accurately are programme/project results and resources captured in the GRB strategies/mechanisms at the macro level such as the GBR and MBFs?

Figure 1: Assessing the Effectiveness of GRB in Bangladesh: Diagrammatic Presentation



Methodology adopted to conduct the assessment

As the figure illustrates, first of all, it was critical to understand the mechanisms adopted by the government in institutionalising GRB. Thus, considerable time was devoted to understand the three mechanisms by which GRB has been institutionalised viz.

1. Incorporating gender in the Medium Term Budgetary Framework (MTBF)
2. Development of the Recurrent, Capital, Gender and Poverty Database which reveals what proportion of a programmes's total budget directly benefits poverty reduction and women's advancement.
3. Gender Budget Report

The *second* important step was to analyze how select ministries/divisions report their programmes/activities in these mechanisms. For the purpose of the study, this assessment was done for two Ministries, Local Government Division and Ministry of Education, within which the focus was on Local Government Engineering Department and Department of Secondary and Higher Secondary Education respectively.

The *third* crucial step in the assessment was to gauge the impact of the projects undertaken by the select ministries/divisions on gender equality and empowerment of women. Since the funds are spent ultimately at the level of projects, it was deemed important to see whether the mechanisms/practices adopted at the macro level contribute to advancing women's rights on the ground. Given the limited time frame of the project, few projects were selected from each division. The key criteria that governed the selection of projects include the following:

- Significance of projects in terms of their potential for both participation by and delivery of results to women (e.g. education, service delivery in urban and rural context and access to natural resources).
- Reasonable reach of urban and rural population.

- Significant lessons learned that are worth compiling and sharing for suggesting future changes in the GRB methodology for Bangladesh.
- Source of financing of the project.

On the basis of these criteria, the following projects were selected:

- Urban Governance & Infrastructure Improvement Project (UGIIP) 2
- Participatory Small Scale Water Resources Sector Project (PSSWRSP)
- Rural Employment and Road Maintenance Project (RERMP)

} Local Government Engineering Department

- Secondary Education Sector Development Project (SESDP)
- Teaching Quality Improvement Project -II (TQI-II)
- ICT for Education in Secondary and Higher Secondary level

} Department of Secondary and Higher Secondary Education

The projects selected for assessment thus comprised an interesting mix of those that seem to indicate positive results for women and those in which results are not quite apparent. Further, a project was selected in each of these Departments which was not ADB financed to avoid any potential biases due to inbuilt gender design features and focus on gender specific deliverables due to ADB's standard gender mainstreaming guidelines. Although ADB-financed projects do have to report within the GoB GRB approach, they have some additional requirements (gender action plan) and resources (gender specialists) that increase the likelihood of the project being gender sensitive.

Data collection

Since the objective of the study was to assess the effectiveness of GRB in the country, right from the operationalization of GRB mechanisms at the national level down to the project level, the study comprised collection of primary as well as secondary data. The data collection was spread over April 2014 to September 2014. A list of officials met during the course of the project and the field sites visited is provided in Annexure 1.

Validation of findings

In order to validate the findings that emerged from the study, a validation workshop was conducted with a relevant group of stakeholders. These included the officials of MoWCA, Finance, Planning Commission, select line departments, GRB experts and civil society organisations. The project report was well received by the participants. The representative of Ministry of Finance agreed with most of the suggestions shared at the workshop. The Secretary of MoWCA participated throughout the workshop and emphasised that there was a commitment to reinvigorate the efforts on GRB in the country. The list of officials who attended the validation workshop are provided in Annexure 2.

Development of tool

Following the assessment, the last part of the project focused on developing a tool that builds on the findings of the assessment. In light of the fact that there is a disconnect between the strategic phase of the MTBF and the issues highlighted in the GBR and policy documents, the tool focuses on strengthening the strategic phase of the MTBF process from a gender perspective. The tool essentially entails certain questions that the line ministries could be asked while submitting their

budget proposals for the coming year. Here, the coordination mechanism could play an important role in having a consultative dialogue with the line ministries and also in vetting the submissions made by them.

2.2. Scope of the project in Bhutan

Although, in comparison to several countries across the globe, Bhutan is at a nascent stage with respect to its engagement with GRB, there have been several positive developments at the institutional and policy level that have facilitated adoption of changes in planning and budgeting processes thereby making them more gender responsive. In line with the developments so far and with the objective to strengthen them, the two key strategies adopted in Bhutan were the following:

i) **Knowledge creation for the sectoral application of GRB:** A key element of the project in Bhutan was to conduct GRB analysis of three sectors – Health, Education and Agriculture. Given the important missing link in GRB work across the globe, one of the key elements of the project in Bhutan was conducting GRB analysis of sectors i.e. the point of service delivery and programme implementation where transformations on the ground are made visible. Global experiences show that application of GRB at the sectoral level is an essential step in mainstreaming of gender throughout the planning and budgeting cycle and has been identified as an effective and sustainable strategy at central and decentralized levels of government. Since it is within sectors that national policies are translated into specific programmes and interventions; it is imperative to ensure that sector-specific plans and budgets are developed, implemented and monitored in a gender responsive manner. The GRB analysis was conducted for three sectors - Education, Health and Agriculture.

   The GRB analysis of the three sectors entailed both secondary and primary data collection. Secondary data collection comprised review of the available literature and data related to the sector and analysis of the annual budgets at Gewog/Dzongkhag/national level from a gender perspective. The desk review was followed by detailed discussions with key informants, including the sectoral officials at the national level, officials of the Ministry of Finance, National Commission for Women and Children (NCWC), Gross National Happiness Commission (GNHC) and Department of Local Government. In view of constraints of time and logistics, field visits were confined to two Dzongkhags – Trongsa and Paro. The purpose of these field visits was to substantiate information gathered from the policy and budget documents, understand Dzongkhag level differences and comprehend delivery systems and the nature of constraints faced in implementation. Discussions were held with officials at the District level: District Collectors (Dzongkhags) and sectoral officials; Block level: Gewog Administration Officer and sectoral officials; key informants (teachers, doctors etc.) and members of the community at the village level. The list of officials at the national and district levels met during data collection is provided in Annexure 3.

   Debbie Budlender's five step framework was used as the basis to conduct the GRB analysis of the three sectors. The framework follows a logical sequence including a situational analysis of girls and boys and women and men in the sector, review of the

existing policies and programmes, the nature of allocation of resources, identification of the gaps and recommendations for change.

ii) **Capacity building of officials:** The rationale for these workshops stems from the lack of customised trainings for sectoral officials. In Bhutan, while there have been trainings to orient senior officials on GRB, still, officials working in specific sectors are not aware of how the approach of GRB could be applied in their sectoral plans and policies. Keeping this in view as well as the need for sustainability of GRB beyond the life of the project, building a critical mass within the sectoral departments who can understand and implement GRB was considered to be a key input. Thus, three sectoral workshops were held focusing on the three identified sectors - education, health and agriculture. The workshops especially targeted Dzongkhag (Districts) level officers in the 20 districts and also GFPs and other mid-level sectoral officials responsible for a programme's planning and budgeting at departmental level.

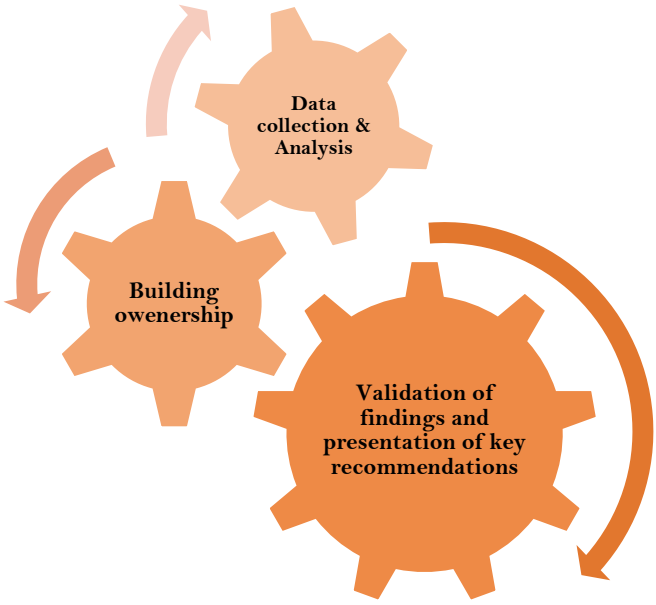
A specific agenda was designed for officials of the relevant sectors and focussed on sensitisation to gender and gender inequalities in the context of Bhutan, specifically in the concerned sector, and concept and tools of GRPB and their application. The workshops were designed to be participatory and involved several exercises to enable participants to understand some of the knowledge and necessary processes for application of GRPB. The agenda for the workshops is provided in Annexure 4.

Both these strategies were in line with the draft GRPB Framework of Bhutan.

SECTION 3: IMPLEMENTATION PROCESS

To carry out the activities as envisaged in the project, a well-planned process was followed. This section summarises the implementation process followed in the two countries to achieve the project objectives.

Ensuring ownership: At an early stage of the project it was realized that for the project and GRPB to be successful, it was important to create ownership amongst all stakeholders within the government. Thus, an inception workshop was held in both the countries which marked the beginning of this exercise. The meeting was held on 5 February 2014 in Thimphu for Bhutan and on 12th February in Dhaka for Bangladesh. The objectives of the meeting were: (a) to familiarize the stakeholders, especially the nodal ministries for GRB and the representatives of sectoral agencies (Education, Health & Agriculture in case of Bhutan and Education and LGED in case of Bangladesh) with the components and activities of the project; (b) to discuss the overall framework to be adopted for the project to conduct the analysis/assessment; (c) to develop a work plan in consultation with officials of the respective governments; and (d) to gain insights on the ways in which gender concerns are incorporated in the project design and implementation.



Following the inception workshop, a series of meetings were held with key policymakers/officials at the strategic level. These included meetings with senior officials of three nodal agencies for GRPB – MoF, Women's Ministry and the Planning Commission and officials of the sectoral agencies. In Bangladesh, where civil society organisations have played a pivotal role in the GRB process, discussions were held with GRB experts as well as CSOs engaged in analysing government budgets and policies from a gender perspective.

This process was extremely important because it created the necessary linkages within the departments for dissemination of various aspects of the project. It also facilitated procuring critical information such as budget documents and perceptions of officials on the existing processes. For instance, it was due to continuous dialogue with the Department of National Budget (DNB) in Bhutan that the basis for working jointly on all activities of the project was created.

Data collection and analysis: The analysis conducted in the two countries entailed collection of secondary as well as primary data. A thorough desk review was conducted, which entailed examination of policy, plan and project documents; independent studies conducted; and data on status of women across sectors and budgets over the past few years. This was supplemented with primary data collection that included gathering perceptions of government representatives at the national, district and project level; civil society organisations and independent experts; and select beneficiaries of projects.

Review of findings: The findings that emerged from the analysis were vetted at various levels. In addition to scrutiny by UN Women team and ADB, validation workshops were held in both the countries to share the key findings of the studies. Further, the learning workshop held towards the end of the project in Delhi also facilitated in disseminating the findings to a larger group of officials of the two countries.

SECTION 4: KEY FINDINGS & RECOMMENDATIONS

The analysis brought to fore several critical issues on the basis of which recommendations have been provided to the respective governments to strengthen the GRB process. This section captures the main findings and recommendations that emerged from the studies conducted in Bangladesh and Bhutan.

4.1. BANGLADESH

Outcome 1: Improved national planning and budgetary processes in Bangladesh to respond to gender equality issues.

Output 1.1a (Bangladesh)
GoB and stakeholders have increased knowledge of the measures needed to strengthen GRB in Bangladesh (Details with indicators in Section 7).

- Detailed assessment of the effectiveness of GRB undertaken in Bangladesh.
- Based on the findings of the assessment, a tool has been developed.
- Validation workshop held to share the findings of the assessment with relevant stakeholders.
- Regional learning workshop held in Delhi to disseminate the findings of the study.

Agreement on the recommendations
- Most of the recommendations agreed by the Government of Bangladesh.
- The officials of the government of Bangladesh developed an action plan to take forward the learnings that have emerged through the assessment (Details in Section 8).

The following section outlines the major findings of the Assessment in Bangladesh

3.1.1. Salient findings of the assessment of effectiveness of GRB conducted in Bangladesh

i. Gender budgeting efforts are primarily ex post.

It is apparent that the GRB efforts in the country are predominantly ex post. Although, the GBR of Bangladesh is a well thought out document that includes critical aspects such as strategic objectives of a sector that lead to women's advancement, key impacts of activities that further women's rights and a more recent practice of providing a section on gender gaps in a ministry, the whole exercise happens post the preparation of budget. Therefore, well structured as it may be, GBR is not a result of thoughtful discussion and planning. Further the MBF document, produced as a result of the MTBF process, still lacks the much needed thrust on women's advancement.

The thrust towards women's advancement would be stronger if at least one (or more) critical concern(s) of women in a particular ministry is explicitly identified as a Medium term Strategic Objective in the MTBF document since MTBF is the mainstream budget making process.

ii. RCGP Database is inaccessible and lacks clarity.

- The RCGP data is not accessible beyond government (and even within government many officials do not know how to access it), therefore the proportioned percentages for gender computed in the database remains unclear.
- The RCGP data base was revised in 2012-13 to improve reliability of the estimated percentages. The revised data base introduced the concept of 'gender neutral' allocation, defined as expenditures that benefit neither men nor women directly. In projects that fall under A-1 category, the gender neutral proportion of allocation could be as high as 80 per cent. Firstly, the use of the term gender neutral in this way is problematic. Moreover, the deduction of 'gender neutral' proportion from total allocations lends itself to the danger of re-appropriation of these funds for other purposes.

iii. Projects do not reflect gender responsiveness at the level of project design and implementation.

- **Lack of efforts to ensure that gender is integrated at the project design stage:** Although, specific features such as having a Gender Action Plan and a gender specialist or ensuring minimum proportion of participation of women in the decision making committees such as in UGIIP-2 or PSSWRSP---built into the ADB financed projects have played a significant role in enabling women's participation in the projects, this is not the case for non-ADB financed projects.
- **Lack of emphasis on monitoring and evaluation:** The efforts to mainstream gender through MTBF have certainly led to engendering of the budget formulation process. However, the desired objectives will be achieved only if GRB interventions are made along the policy continuum i.e. right from conceptualization of policy to budget formulation to implementation of specific projects and finally audit.

Key recommendations to strengthen GRB in Bangladesh

i. Strengthen the strategic phase of the MTBF process from a gender perspective

One of the key measures that could play an important role in creating space for purposive gender planning is by strengthening the strategic phase of MTBF process from a gender perspective. Engendering the strategic phase of MTBF process will enable in bringing the gender issues across sectors to centre stage. This will also result in building greater synergies between the Medium Budgetary Framework documents of sectoral agencies and the GBR.

In order to achieve this, a critical step would be to set up a coordination mechanism comprising of Ministry of Finance, MoWCA and the Planning Commission. The role of this coordinating body could be two-fold:

- To hold a consultative dialogue with sectoral ministries at the time of budget formulation process in order to ensure that gender issues are adequately reflected in the strategic objectives and operationalized in the budget.
- To oversee the implementation of GRB initiatives in the country.

ii. Enhance capacities of officials to improve gender mainstreaming in the budget formulation process.

A related issue is limited capacities of officials to mainstream gender. Currently, capacity building by the GoB in Budget Management is largely from a technocratic point of view. It is essential to explicitly build in a GRB module in each of these courses which is currently missing in the list of 5 modules of the Business Management course.

iii. Improve the RCGP database

- **Make RCGP database accessible**

Most importantly, the data base needs to be made accessible broadly across government and to the public. Moreover, the assumptions made to arrive at the gender proportioned percentages need to be clearly stated.

- **Sectoral Ministries to engage with RCGP database more closely.**

It is important to support Ministries in taking responsibility for filling up column 9 on poverty and column 10 on gender (and column 10 on poverty) with respect to their Ministry. This will allow ministries to have a meaningful dialogue on the gender impact of projects and on corrective measures to be taken during the course of the projects. The MoF should play the role of compiling and verifying data fed by the line Ministries.

- **Address the issue of 'gender neutral' percentage**

In light of the issues with computing 'gender neutral' proportion, there needs to be further debate since it leaves a huge proportion of allocation out of scrutiny.

- **Include an indicator on gender friendly infrastructure**

Along with the 14 indicators: Given the fact that the 14 standards used for assessing gender impact may not be applicable to all sectors, especially some infrastructure sectors, it is critical to include an indicator which captures the development of women friendly infrastructure such as buses, toilets and women's help desks among others.

iv. Strengthen GRB at the project level

- **Build gender specific features at the level of project design**

At the time of formulation of a new project, it is important to have a discussion among the officials on the features which if built into the design of project could play a critical role in influencing women's participation.

- **Strengthen monitoring and evaluation**

Although the MBFs of each Ministry provide information on financial outlays and physical targets, it needs to be backed by data from the field as evidence of the benefits for women and men. Collection of field evidence is also critical to understand the challenges in the implementation of the project. Further, the regular audit process of the government could also include gender markers to assess the achievement of gender specific outcomes across specific projects being audited.

- **Orient project level officials on GRB**

It is equally important to orient project level officials on the concept of gender responsive budgeting and planning in order for GRB to have the desired effects in improving the situation of women and girls.

4.2. BHUTAN

Outcome 1: Improved national planning and budgetary processes in Bhutan to respond to gender equality issues.

Output 1.1b (Bhutan)
Capacities of government officials in the nodal agencies for GRB (Department of National budget, NCWC and GNHC) and select Departments – Health, Education and Agriculture-strengthened to develop gender responsive plans and budgets (Details with indicators in Section 7).

- GRB analyses of the three sectors (Agriculture, Education and Health) conducted.
- Capacity building workshops conducted for the officials of the three sectors.
- Capacity assessment conducted to gauge the change in understanding of officials on GRPB (assessment report provided in Annexure 5).
- Information sharing workshop held to share the key findings and recommendations (list of participants provided in Annexure 6).

Agreement on the recommendations

- The GNHC agreed to engender the Planning and Monitoring System by introducing gender sensitive targets. It also agreed to conduct the mid-term appraisal of the 11th Five Year Plan from a gender lens.
- The DNB has approved the guidelines that need to be sent to the sectoral agencies at the time of budget formulation.
- The government officials have shared an action plan to take GRPB forward (Details in Section 8).

Key issues at the national level

i. Lack of adequate sex disaggregated data and gender sensitive indicators.
ii. Absence of clear guidelines to engender the planning and budgeting processes.
iii. Lack of capacities of officials to mainstream gender.

Key recommendations to strengthen GRPB in Bhutan

i. Engendering the planning process

The guidelines to the 11th FYP clearly established gender mainstreaming as an important factor at the plan formulation stage. Within the framework of Results Based Planning, a strong link has been established between the NKRAs and SKRAs and the outcomes. KPIs have also been defined at both levels to effectively measure the change. However, despite the efforts made by the government to engender the planning process, it is still difficult to gauge the extent to which the strategies adopted by the Ministries/departments have been able to mainstream gender.

Following are some measures that the RGoB could adopt to strengthen the planning process from a gender perspective:

- **Engender the PLaMS**

One of the first important measures that the government could take is to engender the Planning and Monitoring system which has been developed to monitor the implementation of programmes. The strength of the system is that it is linked to the National Key Result Areas (NKRAs) and Sector Key Result Areas (SKRAs) and therefore, engendering this system will make monitoring more gender responsive. Reflecting gender specific targets will go a long way in ensuring that achievements and challenges are captured.

As present, an overwhelming number of the gender sensitive targets are linked to Millennium Development Goals, especially in education and health. However, within the broad framework of the present Plan, there are potential sectors/programmes where there is scope for introducing sex disaggregated targets. For instance, in education, there are significant gender gaps in adult literacy but targets do not disaggregate by sex. Similarly, in health, issues like the prevalence of anaemia which affects 80 per cent of women in Bhutan do not find place among the morbidities being monitored by KPIs. In employment too, given the huge gender divide in paid employment (proportion of women being only at 6.8%, relative to males at 17.8 %), having sex disaggregated targets would result in measuring the extent to which the gender gap is reducing.

Further, it is important to review sections where generic categories are being used in plan documents such as community and households. There is a need to introduce sex disaggregated data - female headed household/male headed household as sometimes use of generic language can make the gender divide invisible.

- **Review of programmes/policies from a gender lens**

The GNHC employs a screening tool to assess the impact of policies on several important dimensions. However, the exercise does not go beyond policies to assess sectoral programmes. It is critical to ask specific questions at the time of the Annual Plan exercise to assess the extent to which gender has been mainstreamed across specific programmes.

For new programmes
Some of the indicative questions that the Government could consider to assess gender responsiveness of new programmes include the following:

- Do the objectives and goals reflect gender needs?
- Are the planned strategy and activities gender sensitive?
- What are the constraints on women/men benefitting equally?
- Are there steps proposed to remove these constraints?
- What is the impact on time use of men/women?
- Is the implementing agency gender sensitive?
- Are the indicators for measuring change sex-disaggregated and gender sensitive?

For existing programmes

For existing programmes, as they are already being implemented and budgeted, it is proposed that annually - after submission of budget proposal - the proposal should be reviewed through a gender lens to examine whether the strategies/allocations/ indicators effectively mainstream gender. This could be undertaken by a team of relevant officers representing DNB, GNHC, NCWC and the sectoral Ministry.

- **Conduct mid-term appraisal of the Plan from a gender lens**

A comprehensive Mid Term Appraisal of the Plan from a gender perspective can help throw light on the achievements made, challenges encountered and corrective measures needed, if any.

ii. Engendering the budgeting process

In Bhutan, both the BCC and the guidelines of planning and reporting clearly articulate the need for mainstreaming gender in planning and budget formulation. While the 11th Five Year Plan includes adoption of gender sensitive policies or gender mainstreaming strategies by agencies (for which the minimum target set is at 20 percent), the budget call notification of 2014-15 instructs all agencies to ensure that the budget proposals are gender responsive.

However, as clearly emerged in the discussions during the capacity building workshops, although the budget call notification of 2013-14 as well as of 2014-15 instructed departments to ensure that their budget proposals are gender responsive, the officials could not appropriately act on the circular in the absence of prior sensitisation to the subject and in the absence of clear guidelines on how agencies need to report the progress made in this direction. Therefore, it is critical to **issue specific guidelines to sectoral agencies along with the BCC.**

Guidelines on Gender Responsive Budgets for selected agencies for 2015-2016

With a view to achieve the Key Performance Indicator under NKRA 15 i.e. gender mainstreaming strategies/ gender sensitive policies adopted in at least 20 percent of the agencies, it is proposed to introduce and monitor progress in gender responsive budgeting in the BCC of 2015-16. The Royal Government of Bhutan has adopted gender responsive budgeting as a tool to achieve gender mainstreaming. Thus, it is critical to assess the extent to which GRB has been adopted. To begin with, the effort could be limited to the Ministries of Health, Education and Agriculture.

Step 1 – Addressing priority gender issues

At the time of formulating the budget proposal, Ministries are required to submit a narrative policy statement as part of its submission. This will clearly address and provide information on the following:

1. Provide overall objectives of the Ministry (policies and KRAs) and state how they advance gender related goals.
2. List 3-5 priority gender issues that need to be addressed to promote gender equality.
3. State how and whether existing policies and programmes are adequate to address the gender issues. This should include both achievements and constraints of some of the main strategies adopted last year vis-à-vis gender equality outcomes.
4. Cite physical and financial data.
5. Propose 2-3 measures for interventions/strategies that the Ministry can take up to address gender issues in the forthcoming budget. These could include additionality/ reallocation of funds/earmarking etc.
6. Identify sex disaggregated indicators that the Ministry will adopt to measure change.

Step 2 - Expenditure analysis: Quantifying total flow fund in Ministry /Department to women and men

As an initial step towards production of the gender budget statement and quantifying the fund flow to gender related expenditure, the Ministry is required to provide data on the following.

1. Gender specific expenditure: Fund flow to programmes that are specifically meant for women i.e. those interventions that are exclusively meant for women and girls. For instance, this would include shelter homes for women, girls' toilets and skill upgradation schemes for women and girls.
2. Mainstream expenditure: Many programmes are meant to benefit both men and women.

The Ministries are required to fill and submit the format along with the budget proposal.

Gender responsive budgets: Expenditure analysis

PART A: Gender Specific Expenditure

			2014-15		2015-16	
S.No	**Programme**	**2014-15 BE**	**Exp. till date**	**Physical targets/achievements**	**2015-16 BE**	**Physical target**

Part B: Mainstream expenditure

		2014-15			2015-16	
S.No	**Programme**	**2014-15 BE**	**Exp. till date**	**Physical targets/achievements**	**2015-16 BE**	**Physical target**

iii. Strengthening the local planning and budgeting process from a gender perspective

- Revisit the Local Development Planning Manual to include certain examples to illustrate gender differentiated needs of men and women.
- Issue specific guidelines so as to ensure that local specificities are addressed.
- Enhance capacities of local Government representatives and local leaders.

iv. Enhancing knowledge and skills of officials on application of GRB.

In order to ensure that the above mentioned measures are actualised, capacity building of officials at all levels – national and local - is a prerequisite.

SECTION 5: KEY ACHIEVEMENTS OF THE PROJECT

The project has been able to achieve several key milestones in the two countries. Following is a brief account of the achievements.

- **Greater ownership of the GRB process among key ministries:** The project has been able to garner ownership and commitment from the key ministries. Illustratively, all three nodal ministries for GRB – Ministry of Finance, the Women's Ministry and the Planning Commission in both the countries were closely engaged during the course of the project. Though time intensive, government representatives of three key agencies were consistently engaged in committing and developing ownership of the project. As a follow up to this, the government representatives were regularly and periodically updated and informed on project implementation. In addition, the relevant sectoral agencies such as Education and LGD in Bangladesh and Ministries of Education, Health and Agriculture in Bhutan were also closely involved. A very important milestone achieved in the project was greater ownership by Ministry of Finance to the efforts of the two countries on GRB. For instance, in Bhutan, while UN Women has been instrumental in working with the RGoB in all GRB efforts, it was expressed by several government agencies that the role of DNB in the GRB process needs to be strengthened. Given the strategic importance, it was felt that DNB should take the lead in the GRB process of the country. Concerted efforts were thus made to engage DNB across all critical activities. DNB partnered with UN Women in organising the sectoral workshops. It also played a nodal role in organising the information sharing workshop and making sure that the recommendations that emerged from the analysis are vetted and discussed at length. In Bangladesh, where the GRB process is centralised at the level of MoF, efforts were made to bring on board MoWCA and the Planning Commission since for GRB to be effective, these three ministries are extremely critical. The Secretary, MoWCA participated throughout the validation workshop and reiterated the significance of GRB and the need to strengthen it.

- **Extending the scope of GRB:** In both the countries, there were several firsts that the project has been able to achieve. In Bangladesh, it was for the first time, that a comprehensive assessment was conducted to gauge the effectiveness of GRB. Given the fact that the government had institutionalised GRB in 2002, it was time to examine the extent to which the process has been effective. Likewise, in Bhutan, given the important missing link in GRB work across the globe, the focus was on conducting GRB analysis of sectors i.e. at the point of service delivery and programme implementation where transformations on the ground are made visible.

  The respective governments commended UN Women and ADB for selection of the strategies which they felt were critical to expand the scope of GRB.

- **Acceptance of key recommendations:** The analysis conducted as part of the project has thrown useful insights on how GRB could be strengthened. In both the countries, meetings were held to share the key findings and recommendations of the analysis conducted. The governments in both the countries acknowledged to most of the issues highlighted by the analysis. They also agreed to some of the recommendations suggested to strengthen GRB. In Bangladesh, for instance, the Joint Secretary, MoF mentioned that

he was in agreement with most of the issues that the assessment brought to fore. He specifically mentioned that the GRB efforts in Bangladesh are primarily ex post and that there was a need to move beyond gender reporting. Further, Deputy Secretary, Finance who attended the learning workshop identified review of MTBF process as a key step ahead to ensure that the strategic phase of MTBF integrates a gender perspective. In Bhutan, the Director, DNB reported that he was keen to issue guidelines to the three sectors – Health, Education and Agriculture to ensure that the budget submissions for 2015-16 are gender responsive. The Gross National Happiness Commission of Bhutan has accepted the suggestions of integrating gender sensitive indicators in PLaMS and also conducting a midterm appraisal of the Eleventh Five Year Plan from a gender perspective. In addition, GNHC also committed to revisit Local Government Planning and Budgeting manual from a gender perspective in light of the issues highlighted through the project.

- **Enhanced capacities of officials on GRB:** Implementation of the project has led to creating greater awareness among officials on GRB.

  A critical element of the work in Bhutan was to enhance capacities of government officials on GRB. The trainings were targeted at officials from the three sectors – Health, Education and Agriculture, at the national as well as Dzongkhag level. Planning and budgeting officials of all 20 districts were included in the workshops. The workshops have been able to develop a critical mass of functionaries sensitized to GRPB at the cutting edge level. The detailed capacity assessment report amply demonstrates the increase in sensitization of the officers. There has been a decent change in their understanding of gender, GRPB, and the capacity of participants to analyse and design interventions from a gender perspective. Although the average learning gain was 7 per cent, the highest was for the officials who attended the workshop on GRPB from Education (9%) closely followed by those who attended the one on Agriculture (8%). The figures are significant given the fact that it was the first ever training on gender and GRPB for most of the participants. A detailed report of the capacity assessment of officials is attached in Annexure 6.

  In Bangladesh too, where capacity building was not an outlined objective, the conversations held with officials have led to increased awareness among officials on GRB.

  Further, the learning workshop held on 27-28 November 2014 towards the end of the project in Delhi, facilitated sharing of experiences between the two countries.

SECTION 6: KEY CHALLENGES/LIMITATIONS

- Given the lack of clarity on GRB, in both the countries, repeated visits had to be made to gauge the way GRB is understood and operationalised. For instance, in Bangladesh, a number of visits had to be conducted to understand synergies (if any) between the three GRB mechanisms – MTBF, GBR and RCGP. Likewise, in Bhutan, there have been several processes that have been recently initiated such as the MYRB and PlaMS; however, sectoral officials had limited knowledge on how these work. In fact, some officials shared that they have still not been integrated. Further, building ownership was critical for successful implementation of the project. For instance, in Bhutan, there was a fair bit of resistance among the officials of Finance Ministry and GNHC on certain aspects of GRB (such as on Gender Budget Statements) and therefore, for the success of the project and achievement of desired results, it was critical to build greater national ownership which required repeated dialogue and lobbying with NCWC, MoF and GNHC as well as sectoral agencies – Ministry of Health, Education and Agriculture & Forests. All these factors led to certain delays affecting the overall timelines of the project.

- An aspect that further compounded the problem was lack of data in the public domain. In Bangladesh, the main database from which gender allocations are derived i.e. RCGP is not available in the public domain. In fact, the data that is provided in Gender Budget Report pertains to 2012-13. Likewise, in Bhutan, it was only after persistent efforts that DNB agreed to share budget documents with UN Women. Moreover, the budget documents of sectoral agencies are severely limited in terms of the information they offer. The documents mention only lumpsum figures with no explanation on projects that are being implemented in that sector.

- In both the countries, although GRB has been endorsed by the government at the highest level to mainstream gender in planning and budgeting processes, still, the officials (senior and project/programme level) were unclear about the concept as well as choice of tools they could adopt to make their policies more gender responsive. While in Bangladesh, there is an overwhelming focus on GBR, in Bhutan, the officials have attempted to engender the budget call circular albeit to a limited extent. The officials in Bhutan also took note of the fact that women in the county fare much better than their counterparts in other South Asian countries, and so GRB processes needed to be defined as per the context of the country. It was expressed at several occasions by project stakeholders that gender roles in Bhutanese society were clearly divided – with men supposed to be working outside of home while women being primarily responsible for household work. In Bangladesh too, there is an overwhelming perception among the officials that GRB is equivalent to projects or programmes being exclusively targeted at women and girls. This was true for officials at project level as well.
- Most of the information gathered during the field visit pertains to discussions held with officials at the national level or implementing officials. Given the overall time frame of the project, in-depth discussions with target beneficiaries was restricted to a small number. The difficult terrain of Bhutan further aggravated the problem.

- In Bangladesh, it was challenging to seek appointments with project level officials and seek their perspective on implementation of projects. However, once appointments were sought, it was ensured that regular follow ups were made and any updates shared with the officials.

SECTION 7: MONITORING FRAMEWORK

Results	Indicators	Progress made till date
Goal: GRB is effectively employed as a tool to advance GE/WE in Bangladesh and Bhutan.	Women and girls benefit from effective implementation of gender responsive budgeting in Bangladesh and Bhutan.	
Outcome 1 Improved national planning and budgetary processes in Bangladesh and Bhutan to respond to gender equality issues.	Number of sectoral plans and budgets developed with GRB tools and analyses in Bhutan. Target: 2 by 2016 Baseline: 0 (2014)	The main findings of the GRB analysis of the three sectors as well as recommendations have been shared with the respective sectoral agencies as well as with the GNHC, DNB and NCWC at the information sharing workshop held on 25th November. The changes or revisions are under consideration.
	Improved systems and mechanisms at the national/sub national level in Bangladesh to reflect allocations and expenditures for women. Target: 40% of recommendations of GRB assessment implemented by 2016. Baseline: 0 (2014)	The findings of the assessment have been shared at the validation workshop. The senior officials of the MoF have agreed to most the issues raised in the report and have identified areas that need to be strengthened. Some key areas that they have identified by the officials on the basis of the findings of the assessment include the following: - Review of MTBF process so to strengthen the link between MTBF and GBR. - Strengthen monitoring of projects. - Review the Recurrent Capital Gender and Poverty Database. - Revisit/update the 14 criteria on the basis of which gender allocations are computed across projects
Output 1.1a (Bangladesh) GoB and stakeholders have increased knowledge of the measures needed to strengthen GRB in Bangladesh	An assessment of current GRB processes conducted by July 2014.	For the first time, through this project, a comprehensive assessment of the effectiveness of GRB has been conducted and the report has been shared with relevant stakeholders.
	A set of recommendations to strengthen the GRB processes developed and agreed by the Government by October 2014	The last chapter of the report covers the key recommendations that have emerged from the study. The findings were shared at the validation workshop and the officials agreed with most of the issues raised in the report.
	Tool(s)/resource(s) to strengthen GRB processes developed and pretested by October 2014	Based on the findings, appropriate tool has been developed. The tool aims at strengthening the strategic phase of the MTBF process from a gender

		perspective, which emerged as a critical issue in the assessment.
Output 1.1b (Bhutan) Capacities of government officials in the nodal agencies for GRB (Department of National budget, NCWC and GNHC) and select Departments – Health, Education and Agriculture- strengthened to develop gender responsive plans and budgets	80% of participants in capacity development workshops indicate improved understanding of GRB processes by September 2014.	Through the project, all planning and budgeting officials of three sectors, including those at the national and district level have been sensitised on GRPB. In addition, the workshops also included some programme officials at the national level. Baseline and endline questionnaires were administered to gauge the change in level of understanding of participants post the workshops. The capacity assessment indicates that that, overall, the average learning gain was 7 per cent, the highest was for the officials who attended the workshop on GRPB in education (9%) closely followed by those who attended the one on agriculture (8%).
	3 Sectoral GRB analysis developed in consultation with sector officials/experts by August 2014	GRB analysis of three sectors – Health, Education and Agriculture has been conducted. The findings of the analysis and key recommendations have been shared with the respective agencies at the information sharing workshop in Bhutan.

SECTION 8: MOVING FORWARD

UN Women is committed to working with the governments of Bangladesh and Bhutan in taking this work forward. The participation of senior officials from key agencies of both the countries at the learning workshop amply reflects the ownership and commitment of the respective governments towards pushing the gender equality agenda (The list of participants who attended the learning workshop is provided in Annexure 7). Going forward, officials from both the countries have identified next steps to be taken to strengthen GRB. In addition to building capacities of officials on GRB, which is a continuous strategy to be adopted by the countries, following are some of the specific action points identified by the officials:

Bangladesh

- Review the medium term budgetary framework process
- Review the Recurrent Capital Gender and Poverty Database.
- Revisit/update the 14 criteria on the basis of which gender allocations are computed across projects.
- Integrate gender in planning and monitoring processes.
- Include Ministry of Finance, Ministry of Local Government and representatives of local governments in local level planning and budgeting.

Bhutan

- Finalization and operationalization of the GRPB manual.
- Develop Action Plan to implement the GRPB strategy.
- Finalise the guidelines to be sent to the sectoral agencies alongwith the budget call notification 2015-16.
- Gender analysis at the time of the mid-term appraisal of the Eleventh Five Year Plan.
- Review and incorporate GRB in the plans of the three sectors – Health, Education and Agriculture.
- Gender sensitive monitoring and reporting through Planning & Monitoring Systems.
- Preparation of a checklist to review new programmes from a gender perspective.
- Strengthen Local Development Planning Manual from a gender perspective.
- Capacity building of local government representatives on GRPB.

ANNEXURES

Annexure 1

1.1. List of officials/key informants met to understand GRB mechanisms in Bangladesh

Meetings with government officials at the national level	Mr. Ranjit Kumar Chakraborty, Additional Secretary, Budget and TDM, Ministry of Finance.
	Mr. Bikash Kishore Das, Joint Secretary and Mr. Khalilur Rahman Kagoji, Deputy Director and Budget Officer, Ministry of Women and Child Affairs (MoWCA)
	Prof. Shamsul Alam, Member, General Economics Division, Planning Commission
	Md. Shafiqul Islam Akand, Project Director UGIIP-II and Suraia Jabin, Gender Specialist, UGIIP-II
	Ms. Sayeeda Asma Khatun, Deputy Director, CCRIIP and Member Secretary, Gender Forum, LGED
	Mr. Nazmul, Dy. Chief Accounts Officer, Ministry of Education
	Mr. Zahid Hossain, Deputy Secretary, Local Government Division, Ministry of Local Government Rural Division and Cooperatives.
	Mr. Majibur Rahman, Joint Secretary and Mr. Swapan Kumar Ghosh, Planning chief, Ministry of Education
Meetings with officials implementing the Projects	Mr. Ratan Kumar Roy, Project Director, Secondary Education Sector Development Project (SESDP), Ministry of Education
	Dr. Tarun Kumar Sarkar, Deputy Project Director
	Dr. Rehana Khatun, Assistant Project Director, Teaching Quality Improvement (TQI)-II project, Ministry of Education
	Prof. Dipak Kumar Nayak, Principal, Dhaka Teachers Training College under TQI-II project
	Ms. Salma Shahid Exec Engineer, M & E unit of Local Government Engineering Department, UGIP-II project
	Ms. Sayeeda Asma Khatun, Deputy Director, CCRIIP and Member secretary, Gender Forum, LGED
	Mr. Mohammed Shahidul Haque, Project Director, Participatory Small Scale Water Resources Sector Project (PSSWRSP), LGED
	Ms. Shamsun Nahar, Gender Specialist, PSSWRSP
	Engr. A. Quddus Mondal, Project Director, RERMP project
Meetings with Experts on GRB in Bangladesh	Ms. Kaniz Siddiqi
	Dr. Fahmida Khatun, Research Director, Centre for Policy Dialogue
	Mr. Ranjan Karmakar, Director, Steps Towards Development, NGO

1.2. List of project officials met/facilities visited during the field visits in Bangladesh

Project/location visited	Area	Officials met
TQI project	National Academy for Education Management and Dhaka Teachers Training College	• Ms. Roushan Ara Begum, Assistant Project Director, TQI project • Dr. Atikul Islam Pathan, Deputy Director, planning, NAEM • Mr. Abdur Razzak, Training specialist, NAEM • Professor Dipak Kumar Nayak, Principal, Dhaka Teachers training College
Chief Accounts Office (CAO), Ministry of Education	CAO office in Paltan, Dhaka	• Md. Hasan Nazmul Kabir, Deputy Chief, CAO • Mr. SM Naimul Parvez, Assistant Chief Accounts Officer
SESDP project	Hanrinathpur SESDP Model School in Pabna District	• Md. Abdul Baten, Head Teacher
	Alokdia Madrash, Sirajganj District	• Mr. Abu Taher Mohammad Habibullah, Principal
UGIIP-2 project	Bramhmanbaria District	• Mr. Abul Bashar, UGIIP-2 • Ms. Rehela Islam, President Gender Committee of Brahmanbaria municipality • Ms. Shamima Begum, Member, Gender Committee Brahmanbaria municipality • Ms. Swapna Begum, In-charge, Women's corner, Brahmanbaria municipality • Ms. Iti Rani Das, Beauty Parlor owner • Ms. Moklesur Rahman, In-charge, toilet management • Ms. Sabina Begum, President, Slum Development committee
PSSWRSP project	Dhamrai Sub district	• Mr. Moshiur Rahman, President, Sharnakhali khal, Water Management Cooperative Limited • Md. Fazlur Rahman, President Manukhali khal, Water Management Cooperative Limited • Mr. Rubi Akhter, Member, Manukhali khal, Water Management Cooperative Limited • Ms. Nargis Begum, Member, Manukhali khal, Water Management Cooperative Limited

Annexure 2

List of participants who attended the validation workshop in Bangladesh

S. NO.	Name and Designation
1	Mr. Tariqul Islam Secretary, Ministry of Women and Children Affairs, Government of Bangladesh
2	Mr. Rouf Talukdar Joint Secretary Ministry of Finance
3	Ms. Rasheda K. Chowdhury Executive Director, CAMPE Former Adviser to the caretaker government of Bangladesh
4	Ms. Ayesha Khanam President, Bangladesh MahilaParishad, Segunbagicha, Dhaka
5	Mr. Towfiqul Islam Khan Research Fellow Centre for Policy Dialogue (CPD)
6	Ms. Yamini Mishra Gender Responsive Budgeting Specialist, UN Women
7	Dr. Pratima Paul Former Senior Research Fellow, Bangladesh Institute of Development Studies
8	Mr. Swapan Kumar Ghosh Chief planning Ministry of Education
9	Md. ShahidulHaque/Shamsun Naher Project Director-PSSWRSP
10	Ms. Banamali Bhowmick Project Director- TQI
11	Mr. Ratan Kumar Roy Project Director- SESDP
12	Ms. Shamsun Naher Gender Specialist- SESDP
13	Ms. Suraia Jabin Gender Specialist-UGIIP
14	Dr. Mridul Eapen International Consultant UN WOMEN
15	Dr. Bhumika Jhamb Project Officer, UN Women MCO, India
16	Ms. Nasrin Begum Assistant Coordinator, BNPS
17	Ms. Tania Haque Chairman, Department of Women and Gender Studies Dhaka University
18	Mr. Tarun Kumar Sarkar Deputy Project Director-TQI
19	Mr. Alison Subrata Baroi Director SUPRO

20	Mr. Fazlur Rahman Executive Director Society for Participatory Education and Development
21	Mr. Mohsin Ali Executive Director Wave Foundation
22	Ms. Nilufer Karim GRB expert
23	Ms. Ferdousi Sultana GRB expert
24	Mr. Ranjan Karmaker Executive Director STEPS
25	Ms. Arpita Das Programme Manager Manusher Jonno Foundation
26	Ms. Shamima Pervin Coordinator UNFPA
27	Ms. Monisha Biswas Policy Advocacy Manager OXFAM
28	Mr. Norul Alam Executive Director South Asia Partnership Bangladesh
29	Mr. Asgar Ali Sabri Programme, Policy and Campaigns Coordinator ActionAid Bangladesh
30	Mr. Monower Mustafa Expert on Budget movement Democratic Budget Movement
31	Mr. FM Mostaque Executive Director PSTC
32	Mr. Mahbub Hossain Director BACE
33	Mr. Kazi Shafiqur Rahman TIB
34	Mr. Syed Aminul Haque Equitybd, Coast Trust
35	Mr. Khandaker Shakhawat Ali BRAC University
36	Mr. Mamun Mia President UNYSAB Dhaka University
37	Ms. Christine Hunter Country Representative UN WOMEN BCO
38	Ms. Farzana Ahmed National Programme Officer UN WOMEN BCO
39	Ms. Sanjida Afrin

	Volunteer UN WOMEN BCO
40	Md. Shohel Rana Progarmme Coordinator UN WOMEN BCO
41	Ms. Afrina Binte Ashraf Technical Manager CARE Bangladesh
42	Mr. A Z M Saleh Project Manager SSIP, UNDP
43	Mr. Abdullah Al Mamun Director OKUP
44	Ms. Shamima Siddique Workers' Rights activist Sadhin Bangla

Annexure 3

3.1. List of officials met at the national level in Bhutan

Sl. No	Ministry	Officials met
1	Ministry of Education	• Ms. Sangay Zam, Secretary • Ms. Dechen, Chief Planning Officer
2	NCWC	• Ms. Phuntsho Choden, Executive Director • Mr. Sonam Penjor, Programme Officer • Ms. Tshewang Lhamo, Programme Officer
3	Gross National Happiness Commission	• Mr. Thinley Namgay, Director • Ms. Kunzang Lhamu, Chief Planning Officer
4	Ministry of Health	• Mr. Nima Wangdi, Secretary • Mr. Jayendra, Joint Secretary
5	Department of Local Governance	• Mr. Tshering Chophel, Officiating Director • Mr. Melam Zangpo, Programme Officer • Mr. Wangdi Gyeltshen, Programme Officer
6	Department of National Budget	• Mr. Lekzang Dorji, Director • Mr. Ugyen T. Dukpa
7	Ministry of Agriculture	• Mr. G.B. Chettri, Agriculture Specialist • Ms. Kinley Tshering, Chief Horticulture Officer • Ms. Kesang Tshomo, National Programme Coordinator, National Organic Programme

3.2. List of officials met/facilities visited during the field visit to Trongsa and Paro Dzongkhag

I. Trongsa

- Trongsa Dzongkhag administration

1. Dasho Tshewang Rigzin, Dzongda (District Collector)
2. Mr. Kunzang, Dzongkhag Education Officer
3. Mr. Gunja Raj Gurung, Dzongkhag Health Officer
4. Mr. Suraj Motey, Dzongkhag Agriculture Officer

- Meeting with the Non-Formal Learners at Trongsa Primary School with learners and the facilitator.

- Meeting with the Teachers of Sherubling Higher Secondary School, Trongsa in the office of the Principal attended by the following:

1. Mr. Kelzang Tshering, Vice-Principal
2. Mr. Karma Phuntsho, Biology Teacher
3. Mr. Karma Yodzer, Accounts Teacher
4. Mr. Dechen Wangchu, Physics and Math Teacher
5. Ms. Tshering Peldon, Chemistry Teacher
6. Ms. Kencho Wangmo, Economics Teacher
7. Ms. Sonam Dema, Physics Teacher
8. Ms. Deki Tshering Choden, English and Geography Teacher
9. Meeting with students ,girls and boys separately of Class 10
10. Meeting with students of Science and Commerce sections

- Meeting with the District Medical Officer, Dr.Suraj Motey at the District Hospital.

- Meeting with the Gewog officials of Nubi

1. Mr. Jigme Dorji, Gewog Administrative Officer
2. Mr. Sonam Wangchu, Agriculture Extension Officer
3. Mr. Tshering Norbu, Livestock Officer
4. Ms. Thinley Zangmo, Health Assistant

- Meeting with the Gewog officials of Tangsibji

1. Mr. Ugyen Phuntsho, Gewog Administrative Officer
2. Mr. D.B. Rai, Livestock Officer
3. Mr. Tobgay, Forest Officer
4. Ms. Dechen Peldon, Agriculture Officer
5. Ms. Ugyen Wangmo, Gewog clerk

- Meeting with the Health officials of Tangsibji Basic Health

1. Mr. Tshering Phuntsho, Health Assistant
2. Ms. Jamuna Chhetri, Health Assistant

- Meeting with the Teachers of Tshangkha Lower Secondary School

1. Mr. Rabilal Adhikari, Principal

2. Mr. Yeshey Nidup, Vice-Principal
3. Mr. Tshering Wangchu, Teacher
4. Mr. Jigme Lhendup, Teacher
5. Ms. Gyem Lham, Teacher

II. Paro Dzongkhag

- Dzongkhag administration Paro

1. Mr. Norbu Gyeltshen, Dzongkhag Education Officer
2. Mr. Rinzin Wangchu, Dzongkhag Agriculture Officer
3. Ms. Dechen Mo, Dzongkhag Health Officer
4. Ms. Sonam Peldon, Dzongkhag Administrative Officer

- Meeting with the Gewog officials of LamgongGewog

1. Mr. Phub Tshering, Gup
2. Mr. Karma Wangchu, Livestock Officer
3. Mr. Jigme Wangchu, Livestock Officer
4. Mr. Jigme Pelden, Forest Officer
5. Mr. Dawa Tshering, Gewog Clerk
6. Ms. Pema Deki, Gewog Administrative Officer
7. Ms. Pema Deki, Gewog Accountant
8. Ms. Deki Penjor, Community Center In-charge

- Meeting with the Gewog officials of Dop Shari Gewog

1. Mr. Ugyen Tenzin, Gewog Administrative Officer
2. Mr. P B Giri, Livestock Officer
3. Mr. Thinley Tshering, Tshogpa, Jishigang Chiwog
4. Mr. Chen Tshering, Tshogpa, Dop Shari Chiwog
5. Mr. Tshering Dorji, Gewog Clerk
6. Ms. Khandu Zam, Community Center In-charge

- Meeting with the Curriculum officials, Department of Curriculum, Ministry of Education

1. Ms. Kezang Choden, Director
2. Mr. Norbu Wangchu, Curriculum Officer

- Meeting with the Principal and teachers of Udpal Higher Secondary School (first school meant exclusively for girls), Paro

Ms. Dawa Choden, Principal, teachers and students.

Annexure 4: Capacity Building Workshop on Gender Responsive Planning and Budgeting in the Education/Agriculture/Health Sector

Agenda

DAY I		
09:00 am – 9:30 am	*Registration*	
09:30 am -11:45 am	**Session I: Inaugural session**	
	Welcome and Introduction to Project	Dr. Bhumika Jhamb, Project Officer, UN Women Office for India, Bhutan, Maldives & Sri Lanka
	Purpose and Design of Workshop	Ms. Sarojini Ganju Thakur (Retd. IAS), Consultant and Chairperson, Himachal Pradesh Private Educational Institutions Regulatory Commission
	Key Note Address	Senior representative of the government
	Vote of Thanks	Mr. Ugyen Pelgen, Consultant
10:30 am -11:45 am	**Session II: Understanding gender**	
	Understanding Gender and Gender Inequalities	Ms. Sarojini Ganju Thakur
	Gender and Development: Policy Approaches	Ms. Sarojini Ganju Thakur
11:45 am – 12:00	*Tea/Coffee*	
12:00 pm – 01:30 pm	**Session II contd.**	Ms. Sarojini Ganju Thakur
01:30 pm – 02:30 pm	*Lunch*	
02:30 pm – 03:45 pm	**Session III: Basics and Tools of Gender Responsive Budgeting**	
	Introduction to Gender Responsive Budgets and Gender Responsive Budgeting Tools	Ms. Sarojini Ganju Thakur
	Application of Gender Responsive Budgeting Tools	Ms. Sarojini Ganju Thakur
03:45 pm – 04:00 pm	*Tea/Coffee*	
04:00 pm – 05:00 pm	**Session II continued**	Ms. Sarojini Ganju Thakur

Day II		
09:30 am – 10:45 am	**Session III: Institutionalising Gender Responsive Budgeting**	
	Budget call circulars and Gender Budget Statement	Dr. Bhumika Jhamb
10:45 am – 11:00 am	*Tea/coffee*	
11:00 am – 01:00 pm	**Session IV: Engendering the health sector**	
	Analysing/Designing Gender Sensitive Interventions for the sector	Ms. Sarojini Ganju Thakur
01:00 pm – 02:00 pm	*Lunch*	
02:00 pm – 04:00 pm	**Session V: Group work**	
	Presentations by Groups on Gender Responsive Planning and Budgeting for Sector	Participants
04:00 pm – 04:30 pm	**Session VI:** Institutionalising Change	Ms. Sarojini Ganju Thakur
04:30 pm – 05:00 pm	**Valedictory Session**	

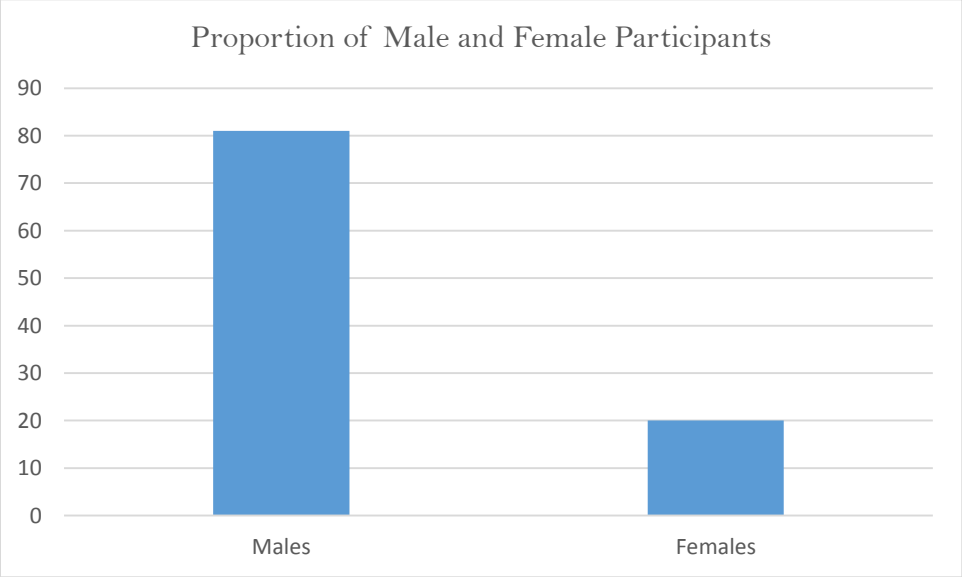
Annexure 5

Assessment report of the capacity building workshops held in Bhutan

I. Training Information

Title: Capacity building of officials on GRPB
Target group: - Programme officials, Planning and Budgeting officials at the national level of three sectors (health, education and agriculture)
- Sectoral officials, Planning and Budgeting officials at the District level.
Dates: 19-26 August, 2014
Location: Paro and Phuentsholing, Bhutan
Total Participants: 101

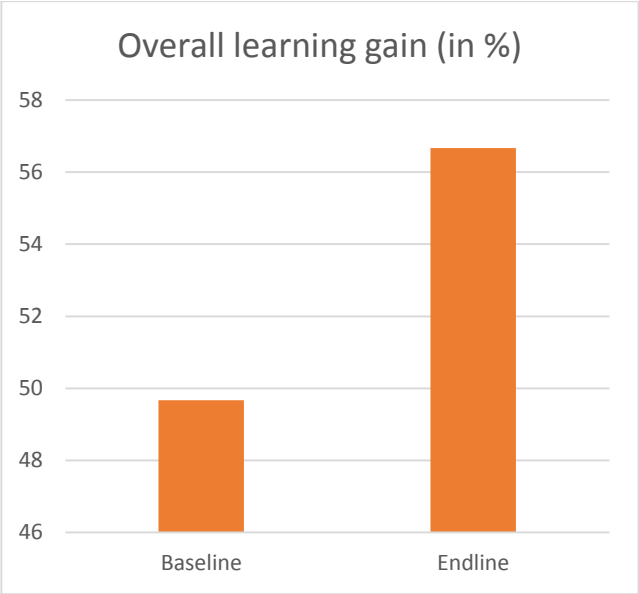
II. Profile of Participants



III. Evaluation Results

Overall the training was successful in imparting knowledge to participants on the gender and gender responsive planning and budgeting. The average learning gain was **7 percentage points**. A participant's pre-test score, defined in percentage points, is the percentage of correctly-answered questions in the pre-test which usually consists of a set of multiple-choice test items administered at the very beginning of the course. A participant's post-test score is the counterpart of the pre-test score in the post-test, which is administered at the very end of the training.

OVERALL LEARNING GAIN



PERCENTAGE OF CORRECT RESPONSES, BY TYPES OF RESPONDENTS

	Pre-Training	Post-training	Learning Gain (in % points)
Overall	50	57	**7%**
Education	50	58	**8%**
Agriculture	52	61	**9%**
Health	47	51	**4%**

An important observation about the training is participants from education and agriculture reported significantly higher gains.

IV. EVALUATION METHODOLOGY AND INSTRUMENTS

1. **Test Design and Format:** Multiple-choice items were developed. The main objective of the questionnaire was to test the respondents learning on each of the sections covered under the training. The test was administered to all participants pre-and post-training to gauge their learning.

2. **Test Scoring:** Performed based on a scoring key established by the training team.

3. **Instrument:**

Title of instrument	Content	Time of administration	Administered to
Pre-training evaluation questionnaire	11 multiple choice	First session of the course	All present participants at the time
Post-training evaluation questionnaire	11 multiple choice; An additional section to seek feedback from the participants.	Last session of the course	All present participants at the time

4. **Anonymity:** A confidential evaluation code has been developed to protect a respondent's anonymity.

5. **Modality of Instrument Administration:** Paper questionnaires

Annexure 6
List of participants who attended the information sharing workshop in Bhutan\ 25th November, Thimphu

Sl. No.	Name	Designation	Agency
1	T.N. Sharma	Chief Budget Officer	DNB
2	Deki W	Chief Budget Officer	DNB
3	Chime Paden Wangdi	Secretary General	Tarayana Foundation
4	Tshen Norbu	Deputy Chief Budget Officer	DNB
5	Sonam G	Deputy Chief Budget Officer	DNB
6	Ugen T	Assistant Budget Officer	DNB
7	Lengay Tshering	Assistant Budget Officer	DNB
8	Kinley D	Assistant Budget Officer	DNB
9	Jamyang T	Planning Officer	Ministry of Labour and Human Resources
10	Rirtzi Pem	National Coordinator	UN Women
11	Kinley Zan	Planning Officer	Policy and Planning Division, Ministry of Education
12	Tashi Y	Planning Officer	Policy and Planning Division, Ministry of Education
13	Tshering D	Budget Officer	Ministry of Health
14	Karma Dorji	Deputy Chief Budget Officer	
15	Kenzang U	Senior Budget Officer	Ministry of Education
16	Kezang T	Policy Planning Officer	Department of Agriculture
17	Jamtho	CPO	
18	Rinzin D	Planning Officer	DNB
19	Kinzang U	Budget Officer	Ministry of Home and Cultural Affairs
20	Tsheing Choki	Budget Officer	DNB
21	Singye W	Planning Officer	Ministry of Agriculture and Forests
22	Isktang D	Director	DNB
23	Kunzang L	Director	GNHC
24	Sonam C	Planning Officer	GNHC
25	Nangyel W	Chief Budget Officer	DNB
26	Karma Tshering	Budget Officer	Ministry of Labour and Human Resources
27	M Thapa		DNB
28	Sengay Choeden	Assistant Budget Officer	DNB
29	C Penjor	Deputy Chief Planning Officer	National Commission for Women and Child
30	Tshering Yangki	Budget Officer	DNB
31	Wangyen P	Consultant	IMS
32	Pelma Chohi	Assistant Budget Officer	Department of Local Governance
33	Rinchen S	Planning Officer	Policy and Planning Division, Ministry of Education

Annexure 7
List of participants who attended the learning workshop on
'GRB Revisited: Sharing regional experiences'

27-28 November, New Delhi

S. No.	Mr/Ms.	Organization	Designation
1	Mr. Anwarul Alam	GED, Planning Commission	Deputy Chief
2	Mr. Banamali Bhowmick	Teaching Quality Improvement Project, Ministry of Education, GoB	Project Director
3	Ms. Bhumika Jhamb	UN Women, India MCO	Project Officer
4	Mr. Bikash Kishore Das	Ministry of Women and Children Affairs, GoB	Joint Secretary
5	Ms. Biliquis Jahan Rimi	Finance Division, Ministry of Finance, GoB	Deputy Secretary
6	Ms. Chirashree Dasgupta	Ambedkar University, Delhi	Faculty
7	Ms. Christine Hunter	UN Women Bangladesh	Country Representative
8	Ms. Dakshita Das	Ministry of Railways, Government of India	E.D. Budget
9	Mr. Deepak Sankat	State Resource Centre for Women Government of Madhya Pradesh	Project Adviser
10	Mr. Dorji Norbu	Department of Local Governance, Government of Bhutan	Director General
11	Mr. Durga Prasad Khatiwada	UN Women Nepal	Programme Specialist Governance and National Planning Unit
12	Ms. Fahmida Khatun	Centre for Policy Dialogue (Think tank), Bangladesh	Research Director
13	Ms. Feiling Li	UN Women India MCO	Finance and Admin Assistant
14	Ms. Hilda Grace	Centre for Rural Studies and Development (CRSD), Andhra Pradesh	President
15	Ms. Jayati Ghosh	Jawaharlal Nehru University, Delhi	Faculty
16	Ms.Kalpana Srivastav	Directorate of Women Empowerment, Government of Madhya Pradesh	Commissioner
17	Ms. Karma Geley	Ministry of Education, Government of Bhutan	Senior HR officer
18	Ms. Kevilino Angami	Planning and Coordination Department Government of Nagaland	Officer on Special Duty

19	Ms. Kunzang Lhamu	Gross National Happiness Commission, Government of Bhutan	Chief Planning Officer
20	Ms. Limasenla Jamir	State Institute of Rural Development Government of Nagaland	Director
21	Ms. Lopamudra Mohanty	Ministry of Women and Child Development, Government of India	Director
22	Ms. Manjula Krishnan	Ministry of Commerce and Industry, Government of India	Former Principal Advisor
23	Mr. Mayank Singh	Directorate of Women Empowerment, Government of Madhya Pradesh	Consultant
24	Ms. Moumita Sarkar	UN Women	Programme Officer
25	Ms. Mridul Eapen	Centre for Development Studies, Thiruvananthapuram	Honorary Fellow Consultant UN Women
26	Ms. Navanita Sinha	UN Women, India MCO	Research Analyst
27	Ms. Nulifer Ahmed Karim		Individual Consultant
28	Mr. Parag Sen	Directorate of Women Empowerment, Government of Madhya Pradesh	Consultant
29	Ms. Patricia Barandun	UN Women, India MCO	Deputy Representative
30	Mr. Ramanathan Balakrishnan	UN Women, Regional Office for Asia and the Pacific	Deputy Regional Director
31	Mr. Ranjan Karmaker	Steps Towards Development, GoB	Executive Director
32	Mr. Ratan Kumar Roy	Secondary Education Sector Development Project, Ministry of Education, GoB	Project Director
33	Ms. Sangay Choden	Department of National Budget, Government of Bhutan	Assistant Budget Officer
34	Ms. Sangeeta Ramasaria	Directorate of Women Empowerment, Government of Madhya Pradesh	Consultant
35	Ms. Sarojini Ganju Thakur	UN Women	Consultant
36	Mr. Shohel Rana	UN Women Bangladesh	Programme Coordinator
37	Ms. Shreyasi Jha	UN Women India MCO	Consultant
38	Ms. Shrijna Dixon	UN Women India MCO	Program Assistant
39	Ms. Singye Wangmo	Ministry of Agriculture & Forests, Government of Bhutan	Programme Director
40	Ms. Sona Mitra	Centre for Budget and Governance Accountability, Delhi	Research Coordinator
41	Mr. Sonam Penjor	NCWC, Government of Bhutan	Programme Officer
42	Ms. Sujata Tuladhar	ADB	Consultant
43	Ms. Suraia Jabin	Urban Governance & Infrastructure Improvement Project 2 Local Government and Engineering Department, GoB	Gender Specialist (UGIIP 2)

44	Mr. Tara Nidhi Sharma	Department of National Budget, Government of Bhutan	Chief Budget Officer
45	Ms. Tshering Choki	Department of National Budget, Government of Bhutan	Budget Officer
46	Mr. Ugyen Pelgen	UN Women	Consultant
47	Ms. Yamini Mishra	UN Women	GRB Specialist, Asia Pacific