



5. Discussions within developing countries on aid effectiveness had started in the late 1990s. In Zambia, for example, such discussions had led to the development of an aid policy outlining the processes of, and guidelines for, soliciting, acquiring, disbursing, reporting, auditing and monitoring and evaluating aid. A publicly available development assistance database—with information on cooperating partner programmes and sectors, resource inflows, target groups (including women and girls) and progress in implementation—had enhanced transparency and mutual accountability among the various stakeholders in the development process.

6. Discussions highlighted that promoting gender equality and the empowerment of women required multi-dimensional and multi-se

11. Participants emphasized the gap between international commitments on gender equality and the empowerment of women and the implementation at the national level. It was noted that an assessment undertaken for the World Bank in five low-income countries had found the cost for achieving MDG 3 on promoting gender equality and empowering women to be US\$7 to 13 per capita, on average, for the period 2006 to 2015. The shortage in funds for gender equality interventions in those countries ranged from US\$ 9 to 24 billion. The challenge of ensuring adequate attention to and resources for gender equality issues in sector-wide approaches was raised.

12. Participants noted that it was through the budget at national and sub-national levels that a government's commitments to gender equality and women's empowerment were translated into practical policies, programmes and activities. Gender responsive budgeting had emerged in response to the recognition of the importance of budgets for gender equality and acknowledgement of the slow progress in translating government commitments into resource allocations. Gender-responsive budget processes provided a means to ensure that allocations and expenditures were based on analysis of the differences and inequalities between women and men in relation to, inter alia, incomes, assets, decision-making power, service needs and social responsibilities for care. Gender-responsive budgets aim to ensure a more equitable distribution of public resources and the benefits of development to women.

13. Participants reviewed recent trends in the development of gender-responsive budgeting. Since the first initiative in 1983 by the Government of Australia, approximately 60 countries had introduced gender-responsive budget initiatives based on a wide range of frameworks, rationales and methodologies. The development of strategies, manuals, case studies and indicators was reported. However, participants noted that implementation of resource allocations for gender equality and empowerment of women had to be closely monitored. Efforts had been made to incorporate gender perspectives in the reviews of public expenditures.

14. To support effective gender-responsive budget processes, initiatives had been taken to strengthen the capacity of budget officials on gender equality and gender mainstreaming and to train women's organizations on the technical aspects of budget processes. Participants, however, highlighted the need to also sensitize and train high-level decision-makers, such as ministers, directors and other elected representatives.

15. It was noted that while training was necessary, it was not sufficient to ensure effective implementation of gender-responsive budgeting. Strong political will and accountability were required, in particular to ensure the long-term commitment required to generate sustained results, i.e going beyond efforts in a limited number of budget cycles.

16. Participants noted that the introduction of gender-responsive budgeting had had a positive impact on overall budget processes, including through introducing more participatory and transparent approaches and the use of data and indicators disaggregated by sex.

17. Participants discussed the downward trend in financing for women's organizations and movements. Surveys had shown that the traditional funders of the women's movement — large international NGOs and bilateral and multilateral organizations—had re-directed their funding towards governments and away from women's organizations. Large foundations had also moved to providing large grants to a few organizations for reasons of efficiency. As a result, small women's organizations had great difficulty in obtaining funding. Participants

noted the significance of this shift since 66 per cent of women's organizations had budgets under US\$50,000 and 35 per cent under US\$10,000 per year.

18. Corporate and family foundations and individual donors were an important growing source of funding which women's rights organizations could explore further. In this regard participants noted that women had been creative in mobilizing funds to support the work of women's organizations, which had led to rising number of "women's funds" in different parts of the world. These funds played a particularly important role in reaching out to women's organizations with small budgets.

19. Participants highlighted the potential of the private sector in financing the women's movements and the work of other organizations on gender equality and empowerment of women. Over the past five years, private sector funding had increased, reaching \$3.8 billion. This was, however, still far less than the resources provided through ODA.

20. It was noted that private sector interest in development was not only driven by equity/equality considerations but also by business interests. Engaging the private sector in financing gender equality and empowerment, and strengthening private/public partnerships, required presenting a compelling case for the value-added of gender equality and empowerment of women for social and economic development, for example by presenting women as the drivers of the economy. The Coalition for Adolescent Girls—a public-private partnership between the United Nations Foundation, Nike Foundation and over 30 NGOs and United Nations agencies—was highlighted as an example of a global advocacy platform that aimed at spearheading policies and increasing resources for adolescent girls by making the case for investing in girls.

21. Participants also noted that the role of the private sector had so far been limited to programme support, such as financing vocational training, creating codes of conduct and providing capital for business development. However, the private sector could also be engaged as partners in promoting and supporting the implementation of the gender mainstreaming strategy across a range of sectors. This approach would require the development of a cohesive business case for corporations working in developing countries and investment in development of capacity within the private sector.

22. Participants suggested that at its 52<sup>nd</sup> session the Commission could focus on ways and means to create political will for gender-responsive budgets, increased allocation of resources for national machineries, support to the work of civil society and integration of gender equality and women's rights into the framework and implementation mechanisms of the Paris Declaration on Aid Effectiveness. Participants also stressed the need for further research and action to engage the private sector in financing for gender equality and the empowerment of women.

23. There was strong support among participants for the recommendation of the High Level Panel on System-wide Coherence to establish a new consolidated gender equality entity. It was stressed that the international community had to be prepared to provide adequate funding for this new organization.