



**Working Paper No. 467**

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**THE FINANCIAL REQUIREMENTS  
OF ACHIEVING  
GENDER EQUALITY AND WOMEN'S EMPOWERMENT**

**Paper Prepared for the World Bank**

by

**Caren Grown<sup>\*</sup>**  
**Chandrika Bahadur<sup>\*\*</sup>**  
**Jessie Handbury<sup>\*\*</sup>**  
**Diane Elson<sup>\*</sup>**

**August 2006**

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This paper was prepared for the World Bank High-Level Consultation on Promoting the Gender Equality Millennium Development Goal: The Implementation Challenge held on Feb. 16, 2006, in Washington, DC. The authors gratefully acknowledge the assistance of Jessica Dixon in the preparation of this paper. Thanks also are due to the following individuals for assistance with data collection: Kristin Haffert, National Democratic Institute; Alice Weimers, Guido Schmidt-Traub, Gonzalo Pizarro, Brian Lutz, and Joanna Rubinstein, UN Millennium Project; and Ky Tu Lam, Denyse Morin, and Helene Carlsson, World Bank. We also appreciate the constructive suggestions of Shanta Devarajan, Eric Swanson, Andrew Morrison, Ian Gillson, and the members of the Gender Unit at the World Bank during a presentation of an initial draft of this paper in November 2005. Task Force 3 of the UN Millennium Project provided the intellectual framework for the gender analysis, and the UN Millennium Project Secretariat developed the analytical framework and the estimates of MDGs costs used in this paper.

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The Levy Economics Institute Working Paper

## **ABSTRACT**

Although the Millennium Development Goals (MDGs) have been ratified in global and national forums, they have not yet been incorporated into operational planning within governments or international organizations. The weak link between the policies and the investments needed for their implementation is one barrier to progress. An assessment of the resources required is a critical first step in formulating and implementing strategies to achieve the MDGs.

This is especially true for policies to promote gender equality and empower women. Although enough is known about such policies to implement them successfully, the costs of such interventions are not systematically calculated and integrated into country-level budgeting processes. Using country-level data, the paper estimates the costs of interventions aimed at promoting gender equality and women's empowerment in Bangladesh, Cambodia, Ghana, Tanzania, and Uganda. It then uses these estimates to calculate the costs of such interventions in other low-income countries. Finally, the paper projects the financing gap for interventions that aim directly at achieving gender equality, first for the five countries, and subsequently for all low-income countries.

JEL Codes: F3, H5, J16, O2

Keywords: Millennium Development Goals, gender equality, cost estimates, financing gap, gender mainstreaming, public expenditure, macroeconomic policy, overseas development assistance



The financial costs of efforts to reduce gender inequality are difficult to calculate because gender inequality is both multi-dimensional and multi-sectoral.<sup>1</sup> Apart from a recent effort piloted by the UN Millennium Project, there have been few comprehensive attempts nationally or globally to estimate the full range of these costs. Where they exist, most estimates calculate only the costs of achieving gender equality in education.

This paper has two broad objectives. The first is to estimate, based on country-level analysis, the costs of interventions aimed at promoting gender equality and women's empowerment. We hope that this estimation can help identify the minimum resource envelope necessary to directly improve gender equality in low-income countries. The second objective is to estimate the share of all MDG investments that have the potential to improve outcomes for women and men, girls and boys. This exercise can help illustrate to what extent investments in other areas, if designed appropriately and accompanied by gender-mainstreaming interventions, can promote gender equality and women's empowerment.

The paper extends the methodology developed by the UN Millennium Project to estimate the costs of achieving the MDGs (UN Millennium Project 2005a). From among the interventions that form the basis for the Millennium Project cost estimates, it identifies those that promote gender equality and analyzes them to calculate the resources needed to achieve MDG3. The paper derives the costs of these interventions in five low-income countries—Bangladesh, Cambodia,

changes in legislation, political and administrative rules, social attitudes, and norms. Resources alone will not achieve gender equality; they must be complemented by other changes in societies. Nonetheless, ensuring adequate resources for interventions aimed at gender equality and women's empowerment is an important first step toward broader social transformation.

The paper is organized as follows. The next section discusses how we operationalize the concept of gender equality. Section 3 reviews other exercises to estimate the cost of the MDGs and the evidence from previous attempts to estimate the costs of attaining gender equality in education and the costs of interventions to achieve reproductive health. Section 4 describes the methodology developed by the UN Millennium Project to estimate the costs of achieving the full set of Millennium Development Goals. Section 5 explains how we expanded upon that methodology to estimate the costs of achieving MDG3 and gender equality within the other Millennium Development Goals. Sections 6 and 7 present estimates of the costs of gender equality interventions and the financing gap for such interventions in Bangladesh, Cambodia, Ghana, Tanzania, and Uganda. Section 8 scales these results up to an estimate of the costs of gender equality interventions and the financing gap in all low-income countries. The final section concludes with recommendations and next steps for donors, governments, and civil society advocates of gender equality.

## **2. CONCEPTUALIZATION OF GENDER EQUALITY AND WOMEN'S EMPOWERMENT**

Most exercises that estimate the costs of the MDGs interpret MDG3 as the elimination of gender disparity in education. This is understandable because the time-bound target of MDG3 is to eliminate gender gaps in primary and secondary education. However, achieving gender equality and women's empowerment involves more than simply eliminating education gaps; it also requires equal economic opportunities, equal ownership and control over productive assets, freedom from drudgery, equal representation in decision-making bodies, and freedom from the threat of violence and coercion. Recognizing the broad spirit of the goal, the UN Millennium Project Task Force 3 on Education and Gender Equality adopted an operational framework for understanding gender equality in three dimensions:

- The *capabilities domain*, which refers to basic human abilities as reflected in education, health, and nutrition. These capabilities are fundamental to individual well-being and are the means through which individuals access other forms of well-being.
- The *access to resources and opportunities domain*, which refers primarily to equality in the opportunity to use or apply basic capabilities through access to economic assets (such



The first two strategic priorities—strengthening opportunities for post-primary education for girls while meeting commitments to universal primary education and guaranteeing universal access to a broad range of sexual and reproductive health information and services—represent the priority for strengthening women’s capabilities. The next four (investing in infrastructure to reduce women’s time burdens, guaranteeing girls’ and women’s property and inheritance rights, eliminating gender inequality in employment, and increasing women’s share of seats in national parliaments and local governmental bodies) reflect priorities for economic and political opportunity. And the final strategic priority—significantly reducing violence against girls and women—addresses the security domain. The methodology described in Section 5 develops a list of interventions for each of these seven strategic priorities to achieve gender equality and women’s empowerment.

### **3. ESTIMATING COUNTRY LEVEL COSTS OF ATTAINING ALL MDGs**

There are several different approaches to developing cost estimates for achieving the full set of MDGs at the country level (see Box 2). Each approach gives differing cost estimates, based on



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**Box 2. (continued)**



\$3.9 billion to address unmet need. These estimates are higher than some others because they include labor, overhead and capital, as well as contraceptive supplies (AGI/UNFPA 2004). The costing exercise of Devarajan, et al. (2002) did not include reproductive health and did not provide separate estimates for the cost of meeting the maternal mortality goal. Instead they assumed that the costs of achieving the maternal mortality goal would be of the same magnitude as the costs for meeting the under-5 mortality goal.

#### **4. THE UN MILLENNIUM PROJECT NEEDS ASSESSMENT APPROACH**

The UN Millennium Project has developed an interventions-based, cross sector assessment that aims to estimate the human, infrastructure and financial needs of achieving the MDGs by 2015. The methodology, described in greater detail in Appendix 1, comprises the following steps for each sector:

The identification of interventions used in UN Millennium Project (2005a) was based on the relevant priorities and plans articulated by governments and NGOs within the countries, and on the recommendations from the UN Millennium Project Task Forces. The Millennium Project defines interventions as investments in goods, services or infrastructure that directly contribute to the achievement of the MDGs; they are distinct from policies and institutions.

Sectors in this analysis refer to the different areas of investments for specific MDGs (with the exception of MDG3); we term these MDG sectors.<sup>3</sup> They include agriculture and rural development, education (covering primary and secondary education and adult literacy), health

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<sup>3</sup> MDG sectors may cover the activities of various line ministries. For example, agriculture and rural development could include activities implemented by Ministries of Agriculture, Water, Energy and Power, Roads, Sanitation, Labor, Science and Research, and Women's Affairs. The objective of this classification is to streamline all of the actions that contribute to a specific MDG, recognizing that many of these

(including child and maternal health, malaria, HIV, TB, nutrition and health systems), water and sanitation, energy and roads, and improving the lives of slum dwellers.<sup>4</sup> We do not include a gender sector because gender equality is not a stand-alone sector but a crosscutting issue. Rather, we group together specific interventions required for the realization of MDG3 that have not been included in the other sectors and we identify the gender equality-related interventions in the MDG sectors. This is explained in greater detail in Section 5.

In each sector, targets are set based on the MDG targets and resource estimates are based on local or regional unit costs.<sup>5</sup> The results from all the MDG sectors are then aggregated and revised to eliminate double counting and to account for synergies in provision and impact. The resource needs are based on total cost estimation (including capital and recurrent costs, covering both current and incremental costs), and estimated annually from 2006-2015.

This is a sensible way to calculate the costs of specific MDG sectors. However, from a gender perspective, there are some important caveats about this methodology. First, the needs assessment includes only some of the actions necessary to meet the Goal of gender equality and empowerment of women. Although we have tried to develop an expansive list in the exercise below, it still likely excludes some interventions that may be important in particular country contexts. These would need to be identified through country-level planning exercises.

Second, and related to the first point, a gender needs assessment is possible only at the country level and meaningful only as part of a national poverty reduction strategy in which all stakeholders participate. To be credible, the analysis needs the inputs of all key stakeholders, including government officials at national, regional, and local levels, members of women's and other civil society organizations, and donors. The interventions to be costed need to be locally identified, based on nationally determined targets. Any assessment of needs has to be an iterative process that is refined over time on the basis of experience.

Third, simply knowing the costs of interventions to achieve gender equality and women's empowerment is not sufficient to achieve gender equality. Leadership and political will are necessary to allocate the resources. To be successful, interventions may also require changes in legislation, political and administrative rules, social attitudes, and norms. The needs assessment, therefore, should be seen as a minimal but necessary set of actions to meet the goal of gender equality.

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<sup>4</sup> Some MDG sectors are not included in the analysis in this paper, such as roads, science and technology,

Even with these caveats, the UN Millennium Project Needs Assessment approach is more appropriate than the others described in Box 2. This approach allows for a clear identification of interventions aimed specifically at improving outcomes for women within each sector, thus minimizing the possibility of double counting. It enables us to estimate the resource needs of a comprehensive set of interventions covering the multiple dimensions of gender equality. It can be extended to include different interventions (and costs) for different sub-groups of the population. Like all long-term costing approaches, however, it is limited in its ability to accurately calculate total MDG needs, but the results can be revised iteratively as fresh data become available, making estimates more reliable. Its scope allows for bold financing strategies, and it is therefore, preferred to the approaches discussed above.

Presently, many countries are implementing gender-responsive budgeting initiatives (GBIs), which seek to scrutinize the public budget from a gender equality perspective. Unfortunately, actual budgeting and planning processes are not disaggregated along the lines discussed below. In country-level budgeting processes, our classification of the gender equality interventions may need to be realigned within different line ministries. However, it is hoped that gender budget and other country-level planning processes will adapt the methodology developed here to illuminate what share of national budgets is being contributed to the achievement of gender equality.

## **5. METHODOLOGY FOR COSTING GENDER EQUALITY AND WOMEN'S EMPOWERMENT**

UN Millennium Project (2005a) developed a list of interventions for each sector and estimated the per-unit capital and recurrent costs of implementing them. We classify each of those interventions according to whether the main objective is to promote gender equality or whether the main objective is to promote another goal such as reversing the spread of malaria. Based on this classification, we calculate the proportion of the cost of each intervention that can be attributed to promoting gender equality. The apportioned costs are then summed across interventions to obtain total costs attributable to promoting gender equality.

### **5.1. Classification of Interventions that Promote Gender Equality**

We classify interventions that promote gender equality and women's empowerment in two ways. The first category of interventions explicitly aims to reduce gender inequality or empower women; we refer to these as GE interventions. The second category of MDG interventions is designed primarily for the achievement of other MDGs, for instance, the construction of rural

roads or health clinics, the provision of fertilizers or water services, and so forth. These interventions, henceforth referred to as NTGE interventions, can promote gender equality and may have the potential to help achieve MDG3, although that is not their primary purpose.

#### *GE Interventions*

There are two types of gender equality interventions. The first group covers those interventions that are aimed at gender equality and women's empowerment which fall outside of the various MDG sectors. These are denoted as MDG3 specific interventions. These interventions would be implemented through the ministry of women's affairs or a non-MDG sector ministry. (As a reminder, the MDG sectors are education, health, rural development, urban development and

The second group of GE interventions includes interventions that are implemented within each MDG sector to help achieve gender equality and empower women in that sector. We refer to these as gender mainstreaming interventions. The sectors of education, health, rural development, urban development, water and sanitation, and energy all include interventions that

school may require special subsidies on the demand side, and special facilities such as toilets for girls on the supply side. Also included in gender mainstreaming interventions are investments that strengthen the capacity of the sector (and the ministry) to achieve gender equality, for instance, the costs of gender focal points in each line ministry, the costs of gender training for line ministry staff, the costs of gender-disaggregated research, and so forth. Box 4 provides examples of gender mainstreaming interventions in selected MDG sectors.

#### **Box 4. Gender Mainstreaming Interventions**

##### **Education**

- Gender-sensitive hygienic facilities
- Scholarships or subsidies for girls
- Female teacher salaries
- Male teacher salaries
- Gender focal point unit in the Ministry of Education

##### **Health**

- Community-based nutrition programs
- Micronutrient supplementation programs for adolescent girls
- Maternal health
- Child health\*
- MTCT, MTCT Plus
- Human resources for child and maternal health
- Gender focal point unit in the Health Ministry

##### **Rural Development**

- Female extension workers
- Gender focal point unit in the Ministry of Agriculture

##### **Slum Dwellers and Water and Sanitation**

- Gender focal point units in the Ministries of Housing/Interior, Water, and Sanitation

\* Excludes public nutrition. We attribute the costs of child nutrition to gender equality because of the impacts on a range of female empowerment outcomes (see Quisumbing and Maluccio 2000; Haddad, et al. 1997).

In the analysis in the next section, we report the results separately for MDG3 specific and gender mainstreaming interventions. We do this because we think it is important for donors, Ministers of Finance, and staff in line ministries to see the costs disaggregated in this way. In country-level planning exercises we would also encourage disaggregating GE costs into MDG3-specific costs and gender mainstreaming costs.



*NGTE Interventions*

these sectors will reduce the gap if it results in greater increases in women's utilization of the service than in men's.

Infrastructure interventions, such as water, sanitation, and energy services benefit all members of the households that receive them (men, women, and children) but they also address an important gender gap—the gap in time spent collecting water and fuel.<sup>7</sup> In the case of infrastructure, public or private sector provisioning is replacing household provisioning, or in other words, reducing the unpaid labor of those household members (typically women and girls) who fetch the water and gather the firewood. Appendix 2 also lists the ways that gender gaps are measured for water and sanitation and energy

## 6. COUNTRY-LEVEL RESULTS

Table 1 reports the estimates of the average annual per capita costs of achieving gender equality in the five countries: \$37.24 in Bangladesh, \$46.69 in Cambodia, \$51.90 in Ghana, \$56.88 in Tanzania, and \$52.00 in Uganda. These figures represent between 35-49 percent of total MDG costs in Bangladesh, Cambodia, Tanzania, and Uganda and slightly more than half of total MDG costs in Ghana.<sup>8</sup> They represent about 9 percent of 2003 GDP per capita in Bangladesh, 15 percent in Cambodia, 18 percent in Tanzania, and 19 percent in Ghana and Uganda.

The costs apportioned to gender equality in each sector represents the largest share of costs, ranging from 69-74 percent in Bangladesh, Cambodia, Ghana, and Uganda to 77 percent in Tanzania. The costs of gender mainstreaming interventions are more modest, representing about 19 percent of total costs to achieve gender equality in Bangladesh, 18 percent in Cambodia, 20 percent in Ghana, 16 percent in Tanzania, and 24 percent in Uganda.

Finally, the MDG3-specific interventions represent the smallest share of the total costs of interventions to achieve gender equality, ranging from 6 to 10 percent. Although the amounts seem small, it is important to remember that this category only comprises interventions that are not accounted for in other sectors and are critical to achieving gender equality in those sectors and in countries as a whole. Investment in MDG3-specific interventions and in gender mainstreaming provides a basis for the assumptions we have made in apportioning the costs of the interventions not targeted to gender equality. The portions are likely to be lower in the absence of spending on specific interventions and gender mainstreaming, since the latter ensures that interventions are designed to meet women's needs as well as men's needs, and to make them as accessible to women as to men.

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<sup>8</sup> Appendix 3 explains the assumptions used in the costing analysis.

**Table 1. Average Annual Per Capita Costs of Achieving Gender Equality (2003 US\$)**

	Bangladesh	Cambodia	Ghana	Tanzania	Uganda
MDG3 Specific Interventions	<b>3.80</b>	<b>3.46</b>	<b>3.14</b>	<b>3.90</b>	<b>3.18</b>
Costs of Mainstreaming Gender Interventions in MDG Sectors					
Education	0.23	0.22	3.31	1.50	1.84
Energy	0.03	0.02	0.01	0.07	0.05
Health	6.77	8.31	6.87	7.22	10.54
Rural Development	0.03	0.02	0.25	0.25	0.19
Slum Dwellers	0.03	0.02	0.02	0.07	0.05
Water and Sanitation	0.03	0.02	0.04	0.07	0.05
<b>Total</b>	<b>7.12</b>	<b>8.59</b>	<b>10.49</b>	<b>9.17</b>	<b>12.71</b>
Costs Apportioned to Promoting Gender Equality in MDG Sectors					
Education	6.05	8.86	11.06	6.61	7.55
Energy	8.00	13.57	8.12	11.69	8.88
Health	7.59	7.97	11.59	17.97	14.20
Rural Development	-	-	1.92	1.96	2.01
Slum Dwellers	1.36	1.35	0.97	1.51	1.07
Water and Sanitation	3.32	2.89	4.61	4.07	2.40
<b>Total</b>	<b>26.32</b>	<b>34.64</b>	<b>38.27</b>	<b>43.81</b>	<b>36.12</b>
<b>Total Cost of Achieving Gender Equality</b>	<b>37.24</b>	<b>46.69</b>	<b>51.90</b>	<b>56.88</b>	<b>52.00</b>
Total Costs of Achieving the MDGs	106.48	107.35	100.37	118.84	106.50
Gender costs as a percentage of the total cost of achieving the MDGs	<b>35%</b>	<b>43%</b>	<b>52%</b>	<b>48%</b>	<b>49%</b>
Per Capita GDP in 2003	395.38	313.37	275.86	308.70	276.54
Gender costs as a percentage of GDP in 2003	<b>9%</b>	<b>15%</b>	<b>19%</b>	<b>18%</b>	<b>19%</b>

Source: UN Millennium Project 2005a

Table 2 shows the total annual costs of all three categories of interventions to promote gender equality in each of the five countries from 2005-2015. The total costs for the period range from \$6.5 billion in Cambodia to \$50.3 billion in Bangladesh, with Ghana, Tanzania and Uganda in the middle range.<sup>9</sup>

<sup>9</sup> Overall costs are estimated to grow exponentially, which is based on the assumption that countries will scale up more slowly in initial years. This assumption takes account of current trends in revenue generation in these countries in the next 3-5 years. In future exercises to estimate gender equality costs at the country level, scale-up functions will differ by interventions, based on sector-specific constraints to scaling up.



interventions will already be covered by general MDG financing mechanisms. As we noted earlier, the reason we have apportioned the sector costs in this way is to demonstrate the potential impact that resources in these sectors can have on gender equality.<sup>10</sup> Thus, we calculate the financing gap based on direct gender equality interventions across all MDG sectors only.

To determine the financing gap for the five countries, we follow the UN Millennium Project methodology (UN Millennium Project 2005a). There are three broad sources of financing in this approach: household contributions, government resource mobilization, and external financial resources. The resources that can be raised within the country (through household contributions and increased government spending) are estimated first, leaving the residual as the “gap” which will need to be financed by donors (see UN Millennium Project 2005a for more detail on the estimation procedure).

Household contributions are determined based on ability to pay. The UN Millennium Project divides the population into three categories: The first category includes the proportion of the population below the poverty line that is assumed to make no contributions to payments for MDG interventions. The second category includes people who lie between the poverty line and two times the poverty line (corresponding broadly in this set of countries with the third and fourth income quintiles). This section of the population is expected to pay a proportion of the MDG costs. This proportion is calculated separately for each sector and includes interventions where there is either a proven case of partial payments improving efficient delivery (water, energy, rural development) and/or where there is a demonstrated ability to pay for certain services (specific interventions in secondary education). For primary education, health care, and MDG3 specific interventions, no contributions are estimated. The third category includes the top quintile of the population where it is assumed that the population will pay for all MDG services. Aggregating across these three categories of the population, and across different sectors, shows that household contributions in these five countries account for \$10-13 per capita.

Government resources for the MDG investments are based on projected increases both in the share of MDG spending in countries, as well as the overall increase in domestic revenue mobilization. The UN Millennium Project assumes that governments can mobilize an additional four percentage points of GDP toward spending on the MDGs. For the five countries included in this analysis, this implies an increase from about

spending on the MDGs. Government contributions estimated in this way account for between 30-40 percent of total MDG needs.

Thus, between 40-47 percent of all MDG needs are thus estimated to be raised domestically. This still leaves a substantial financing gap of about half of the total needs – this is what we refer to as the MDG financing gap. This gap translates to between \$60-73 per capita per year.

We assume that the Millennium Project assumptions for apportioning costs by source of financing remain relevant for the analysis of the gender portion of the financing gap since household contributions and government resources are calculated independently of the composition of MDG needs.<sup>11</sup>

The costs of gender equality promoting interventions in all MDG sectors comprise between 23-31 percent of the total requirements for promoting gender equality in the five countries (see Table 3). This translates into 18-27 percent of the total MDG financing gap. Though rarely included in national planning or budgeting processes and never fully covered by external assistance, MDG3 specific and gender mainstreaming costs are a critical part of an overall financing strategy to achieve all the MDGs. Donors should pay particular attention to this portion of the financing gap.

**Table 3. Average Annual Per Capita MDG Costs and Financing Gaps (in 2003 U.S.\$)**

	Bangladesh	Cambodia	Ghana	Tanzania	Uganda
MDG3 specific costs per capita	3.80	3.46	3.14	3.90	3.18
MDG mainstreaming costs per capita	7.12	8.59	10.49	9.17	12.71
Costs apportioned to promoting gender equality per capita	26.32	34.64	38.27	43.81	36.12
Annual gender needs per capita	37.24	46.69	51.90	56.88	52.00
Annual cost of gender interventions as a % of total gender equality needs	29%	26%	26%	23%	31%
Annual MDG needs per capita	106.48	107.35	100.37	118.84	106.50
<b>Annual gender needs as a % of MDG needs</b>	<b>35%</b>	<b>44%</b>	<b>52%</b>	<b>48%</b>	<b>49%</b>
Annual hh contributions per capita	10.97	13.18	11.30	11.90	10.08
Annual government contributions per capita	35.36	31.58	28.57	34.05	36.85
Annual financing gap per capita	60.15	62.59	60.50	72.89	59.57
Annual financing gap as a % of MDG needs	56%				

Source: Authors' calculations.

<sup>11</sup> Although it was not included in the UN Millennium Project financing analysis, we analyzed the impact of funding for rural development on gender equality because it is such an important sector for women farmers, the majority of whom are poor.

## **8. ESTIMATING THE MDG3 FINANCING GAP FOR LOW INCOME COUNTRIES**

As noted above, we have used the financing gap estimates derived by the UN Millennium Project (2005a) in our estimation of the MDG3 financing gap for low-income countries. The total MDG financing gap is the difference between total MDG investment needs and domestic resource mobilization, assuming both a rise in government expenditures of up to four percent of GDP over the decade and household contributions based on ability to pay.<sup>12</sup> The MDG financing gap for low-income countries is \$73 billion in 2006, rising to \$160 billion by 2015.<sup>13</sup> Using these estimates, we have projected the cost of interventions to achieve gender equality and empower women in low-income countries.

To obtain the cost of achieving gender equality in low-income countries, we first averaged the proportion of MDG3 specific investment needs and gender-mainstreaming investment needs over the five countries for each year from 2006-2015 (Table 4). We applied these averages to the total MDG investment needs in low-income countries and developed three scenarios for projecting how these MDG3 costs might be financed.

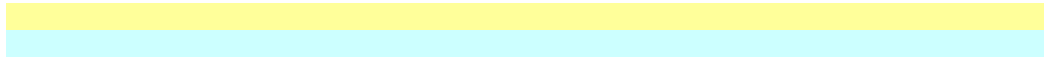
**Table 4. Gender Costs as a Percentage of Total MDG Costs Averaged Across Bangladesh,**



Scenario 2 assumes that government resources will partially support gender equality interventions. Empirical research shows that in those countries where such allocations are made, this proportion is generally quite small. On average, most gender budget initiatives have found that governments commit between 1-3 percent to two categories of interventions: women-specific programs and equal opportunity programs (Budlender, et al. 2002; UNIFEM 2002). Given this information, we assume that in 2006 governments commit one percent of public expenditure (the latter is assumed to be about 13.1 percent of GDP in low-income countries, net of debt repayments<sup>14</sup>) to gender equality interventions, and th2(de, )]TJ,3790.,(d upategohre)4576.n-p0 7.02 1b at in

**Table 5. Total Gender Costs and Source of Financing for Low-Income Countries  
(in Billions of 2003 U.S. \$)**

	Scenario 1		Scenario 2		Scenario 3	
	2006	2015	2006	2015	2006	2015



interventions (UN Millennium Project 2005b).<sup>15</sup> There is thus a financing gap created by both the inadequacy of domestic financing and external resources for interventions to promote gender equality and women's empowerment.

## **9. A FUND FOR GENDER EQUALITY INTERVENTIONS**

If gender equality and women's empowerment are to be realized, financial support for the interventions described in this paper needs to be commensurate with country needs. The UN Millennium Project estimates that in most low-income countries the costs of achieving all the MDGs will require substantial external resources, despite increases in domestic resource mobilization. This paper has illustrated that achieving gender equality requires investments in all the MDGs. At the same time, empirical evidence shows that gender equality investments are typically accorded low priority within budget allocations. This means that special attention is needed to make sure both MDG3-specific and gender mainstreaming interventions are systematically included in scaling up strategies to achieve the MDGs.

Based on this analysis, we recommend that donors constitute a special fund to support MDG3-specific and gender mainstreaming interventions in low-income countries. Averaging the estimates derived under Scenario 3, we calculate that about \$13 billion per year is needed for the next five years to accelerate implementation of these interventions in all low-income countries.<sup>16</sup> This translates into \$4.44 per capita annually. For their part, countries will need to ramp up their financing to 34 billion per year for the next five years, which translates into \$11 per capita on average. Based on progress made, the resource estimates should be revised in 2011 to reflect current and emerging country needs.

The investment needs for gender equality interventions is small compared to overall commitments on ODA and even total MDG needs. If the OECD countries make good on their commitments to allocate 0.7 percent of their GDP to Official Development Assistance (ODA),

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<sup>15</sup> A recent analysis by the OECD-DAC (2005) of the percent of foreign assistance that promotes gender equality shows that between 1999-2003 donors gave approximately 18 percent (or \$3.1 billion) of total foreign assistance to programs and projects that had gender equality as a principal or significant purpose. (Principal refers to projects that would not have been undertaken without a gender equality objective; significant means that gender equality is an important but secondary objective of the activity). However, these numbers cannot be strictly compared to the analysis in this paper, as we do not have information on the external financing gap. However, the OECD-DAC data are the only available data on donor support for gender equality programs relative to total foreign assistance.

<sup>16</sup> To rectify the historic under funding of gender equality interventions, and to increase the probably of success, we believe that funds should be frontloaded. We therefore use the annual average of the financing gap estimates of Scenario 3 for our recommendation.

this would result in \$200 billion per year in ODA. MDG3-specific and gender mainstreaming costs represent just 6.5 percent of this amount. This is an investment that is well worth the cost.

## **10. CONCLUSION**

This paper attempts to illustrate, through a quantitative assessment, that investments that directly and indirectly promote gender equality and women's empowerment represent a significant share of total investments for the Millennium Development Goals. As we show, of the total MDG investments, 35-52 percent can be directly or indirectly attributed to the achievement of MDG3. In other words, any serious effort to promote gender equality and women's empowerment costs money—a fact often ignored by governments in bot

actions (and the accompanying investments) needed to reach underserved women in the population.

We encourage greater allocation of domestic resources towards promoting gender equality and women's empowerment. Our estimates show that for low-income countries, the financing gap for MDG3 specific and gender mainstreaming activities is in the range of \$8.6 billion (2006)–\$23.8 billion (2015). However, we recognize that external financing can be important to jumpstart an increase in domestic allocation. Based on Scenario 3 in Section 8 above, we recommend that donors commit resources in the range of \$13 billion annually to finance MDG3 specific and gender mainstreaming interventions in low-income countries in the next five years, and readjusted thereafter based on domestic resource commitments to these interventions.

Gender equality interventions should be part of a broader, comprehensive effort by national governments to achieve the MDGs. The inputs of key stakeholders, including government officials at national, regional, and local levels, members of women's and other civil society organizations, and donors, are critical to the success of the process. The interventions to be costed need to be locally identified based on nationally determined targets and refined over time on the basis of experience.

Finally, we must reiterate a point we made at the beginning of this paper. While adequate resources alone will not achieve gender equality, knowing both the specific interventions and their costs creates the conditions for the fundamental transformation that is required to achieve gender equality. Transformation of social norms and patriarchal structures can begin through policies, interventions, and projects that have adequate funding. Thus, the gender needs assessment, and associated financing gap analyses should be seen as critical tools for generating resources—and perhaps even leadership and political will—for gender equality and women's empowerment.

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## **Appendix 1**

### **Example of UN Millennium Project cost estimation approach**

This Appendix describes the Millennium Project needs assessment methodology for the education sector. It is excerpted, with permission by the authors, from UN Millennium Project (2004). The methodology for the other MDG sectors is described in UN Millennium Project (2004).



Early Childhood Development	ECD interventions*	Provision of infrastructure and learning materials, as needed, hiring and training of teachers and care givers, and development of ECD curriculum
Hard-to-reach children	Special packages for hard-to-reach populations*	For example, introduction of distance education and emergency schooling in conflict areas

Sources: UN Millennium Project 2004, Bruns et al. 2003, World Bank 2002

**Step Two: Specify Targets and Estimate Resource Needs Required to Achieve MDG2  
(excerpted from UN Millennium Project 2004, pages 95-98)**

*4.4.1 Primary Education*

Our approach to education needs assessments follows Bruns et al. (2003). The resource estimates

differences in resource requirements resulting from increased efficiency and improved management systems.

2. We develop year-by-year needs assessments based on projections of the school-age population over the 11-year period (2005-15).
3. We calculate total costs rather than incremental spending needed to attain UPE. All unit costs are based on local or regional data.

As with other needs assessments, we emphasize that our analysis is restricted to input needs in terms of teachers, classrooms, textbooks, and so forth. Equally important for achieving good education outcomes are, of course, quality parameters, such as curriculum reform. These institutional and policy changes cannot be fully captured in a needs assessment and will have to be devised separately once the input needs have been identified.

For primary education, the main cause of variation in per capita costs are teachers' salaries, which make up 40 percent of total cost, classroom construction accounting for 32 percent of the total, and the size of the target student population based on current enrollment rates and the demographic distribution. For example, Ghana's target student population for primary education is much higher than in the other countries due to higher enrollment rates, which raises per capita costs of primary education. Due to the large share of resource needs that is accounted for by recurrent expenditure (in particular salaries) the education resource estimates are strongly correlated with GDP (PPP).

At this stage our analysis does not factor in the attrition of teachers from HIV/AIDS since much of the necessary data is unavailable. We therefore project that current attrition rates will remain constant. This is likely to understate attrition rates and therefore our cost estimates for universal primary education (UPE) unless HIV/AIDS treatment for teachers is rapidly scaled up. The resources needed for the growing number of HIV/AIDS orphans are included in our resource estimate. While the education estimate includes all school-related interventions, the health resource estimate accounts for care facilities, treatment and prevention of HIV/AIDS. The health resource estimate accounts for care facilities, treatment and prevention of HIV/AIDS.

the transition rate from primary to secondary schools reaches 80 percent by 2015.<sup>18</sup> The net enrollment rate (NER) for secondary education is then calculated by modeling the inflow from primary schools and outflow of secondary school students based on graduation and drop-out rates.<sup>19</sup>

A full course of secondary education is modeled after the school system in each country. We assume that the following parameters are gradually met by 2015:

- The pupil–classroom ratio will go down to 40 or to corresponding national targets, depending on which is lower,
- The pupil-teacher ratio will reach 40 or the national target if the latter is lower,
- The pupil-textbook ratio will go down to 1,
- Gender disparity in NER will be eliminated at the secondary level by 2005,
- Teachers’ salaries are estimated at 1.5 times primary school teachers’ salaries,
- One toilet will be available for every two classrooms (i.e. one toilet per 40 girls or boys),
- The average school will have 500 students,
- Every school will be equipped with a library, a laboratory, and sports facilities (based on national targets for Uganda), and
- Non-salary recurrent expenditure is estimated to reach 50 percent of total recurrent expenditure.

All unit cost data is based on local and regional cost data. For secondary education, the principal cost driver is the size of the target population, which is lowest in Ghana and Tanzania. The reason is that our Ghana analysis only includes 3 years of Senior Secondary Education, while for Tanzania the initial net enrollment rate and transition rate is low compared to the other countries, which leads to a lower number of students in school. For this reason the costs of secondary education are therefore not comparable between Ghana and the other two countries.

#### *4.4.3 Adult Literacy Programs*

In our needs assessment model adult literacy programs are scaled up to achieve 100 percent adult literacy by 2015, so that every illiterate adult will participate in an adult literacy program over the coming 11 years. The interventions for adult literacy include the provision of instruction materials, training of instructors as well as payment of their salaries, and provision of personnel

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<sup>18</sup> For Tanzania we project the transition rate to rise only to 60 percent due to extremely low current levels of secondary school enrollment.

<sup>19</sup> For example, the transition rate of students from primary to secondary schools in Uganda is targeted to rise from 39 percent to 80 percent by 2015. Based on dropout rates, the proportion of these incoming students who will complete secondary school is estimated to reach 84 percent, which translates into a target NER of approximately 28 percent by 2015.

to manage the literacy programs. A complete part-time course of adult literacy is expected to last one year. We assume that literacy programs will take place in existing schools or other public buildings, thus obviating the need for additional infrastructure investments. In specific cases, mobile units may be required to reach dispersed populations, but these have so far not been included in our analysis. The adult literacy costs vary less across countries since no capital investments are required and differences in recurrent costs are small.

Several interventions and considerations are not included in our preliminary education resource estimates.

*Box 1: Interventions missing from preliminary resource estimates for Education*

- Š Provision of Early Childhood Development Programs
- Š Capital costs of providing adult literacy
- Š Increased demand for teachers due to higher attrition rates due to HIV/AIDS
- Š Higher education

## Appendix 2 NTGE Interventions

*Education Interventions* The relevant gender gap in the education sector is enrollment. For sufficient progress toward the MDGs in any given year, the education sector needs continued expenditure on the existing education system, as well as new capital and recurrent expenditure on the construction of new schools and the provision of new staff, new materials, and so forth. For simplicity, we use incremental<sup>20</sup> enrollment to estimate the proportion of capital costs that can be attributed to females and that to males, and current enrollment to estimate the proportion of the recurrent costs that go towards females and males. If fewer girls are in school than boys, the gender equality-promoting share of the capital costs of education sector interventions is the incremental enrollment of girls as a share of total incremental enrollment. This can be expressed mathematically as follows:

$C_{c, e, t}$  = capital cost, per new pupil<sup>21</sup> of an education intervention, where  $c$  is capital cost, and  $e$  is an educational intervention in year  $t$ .

$C_{c, e, t} M_{e, t}$  = capital cost of additional male pupils, where  $\Delta$  is the difference operator, and  $M_{e, t}$  is the number of males enrolled in year  $t$

$C_{0, 0, 100, 178, 19d1ti4e5t2-5tr-as f th0duca1Td3Tc -0.00((n 0 .8l.262s4 a216195.1is 19dTJC2Q 0 0 { i Tw 1930ve36 3T6.8Tc 0.-8,69duca16213.00 178 19d6449e ,t)Tj/TTO$



*Female Teachers: A Special Case*

Female teachers can promote gender equality and women’s empowerment in two ways. They play the same role as male teachers in educating female students. Research has also shown that when fewer girls are enrolled in school than boys, female teachers can attract more girls to school (UN Millennium Project 2005b). To account for these two ways that female teachers promote gender equality, we apportion the costs associated with female teacher training and employment differently than those of other education interventions.

Female teacher training and employment interventions are classified as NTGE interventions, but a proportion of their costs are treated like FTGE (mainstreaming) interventions. Since the role that female teachers play in boosting girls’ enrollment decreases as the gender gap in enrollment decreases, this proportion is estimated to be the distance of the girls’ share of enrollment from 0.5. All of this proportion of the female teacher costs is attributed to gender equality. The remaining proportion of female teacher costs is treated in the same manner as other recurrent education costs. This can be expressed mathematically as follows:

$$C_{ft,e,t} = \text{total cost associated with the hiring and training of a female teacher}$$

$$i_t = 0.5 - [F_{e,t} / (M_{e,t} + F_{e,t})]$$

$$r_{e,t} = F_{e,t} / (M_{e,t} + F_{e,t})$$

where  $i_t$  is the proportion of the female teacher costs associated with boosting girls’ enrollment in year  $t$ ,  $r_{e,t}$  is the proportion of recurrent education costs attributed to gender equality, and  $M_{e,t}$  and  $F_{e,t}$  are the number of boys and girls enrolled in school in year  $t$ , respectively.

The proportion of the female teacher costs in year  $t$  attributed to the promotion of gender equality is:

$$f_{t,e,t} = i_t + (1 - i_t) r_{e,t}$$

*Health Interventions*<sup>22</sup>

The health sector includes a range of NTGE interventions.

- *Nutrition*

We do not have utilization data, so prevalence is used as a proxy. We apportion the cost of nutrition interventions targeting children under five according to the ratio of female prevalence of malnutrition to the total prevalence of malnutrition.

$$n = P_{n,f} / (P$$

- *Infectious Diseases: HIV/AIDS, TB, and Malaria*

We do not have utilization data, so prevalence is used as a proxy. We use the ratio of female prevalence to total prevalence of each disease to apportion the cost of prevention and treatment interventions that can be attributed to gender equality. Since we do not have utilization rates for these services, we assume that they reach women and men suffering from the disease equally and apportion their costs as follows:

$$d = P_{d,f} / (P_{d,m} + P_{d,f})$$

where  $d$  is the proportion of the cost of prevention and treatment that promotes gender equality and  $P_{d,f}$  and  $P_{d,m}$  are the prevalence rates of the disease among females and males, respectively. For each disease we use the latest available gender-disaggregated prevalence data and assume that the ratio of female to male prevalence does not change over time.<sup>24</sup>

- *Health Systems*

We apportion half of the cost of the human resource requirements and infrastructure in the health sector (with the exception of resources dedicated to maternal and child health) to gender equality. This can be expressed mathematically as follows:

$$hr, t = 0.5$$

#### *Rural Development Interventions*

The relevant gender gap in the rural development sector is in the access to inputs and services that improve the productivity of farmers. We apportion the costs of both recurrent and capital rural development interventions by estimating the ratio of average use of inputs or services by female smallholder farmers relative to male smallholder farmers multiplied by the female share of smallholder farmers. For example, we use gender disaggregated fertilizer usage data from Malawi (Pieri and Mukhopadhyay (1999)) as our proxy for current farm input and non-extension agricultural service use in time  $t$  in Ghana, Tanzania, and Uganda.

We are making the reasonable assumption that average female smallholder fertilizer use is influenced by their access to female extension workers and will rise as the proportion of female extension workers increases. We assume that when the ratio of female extension workers to male extension workers is equal to the ratio of female farmers to male farmers, then average female fertilizer use will

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<sup>24</sup> This assumption may need to be modified in future work if sex-disaggregated utilization data can be located.

equal average male fertilizer use. We apportion farm input and non-extension services costs according to the following formula:

$$a_{,t} = (A_{f,t} / A_{m,t}) \times (E$$



### **Appendix 3**

#### **Assumptions Underlying the Coverage Targets and Cost Calculations**

UN Millennium Project (2004) provides a detailed explanation of the assumptions underlying the resource estimates to achieve the MDGs in the five counties. Please refer to that document for the full set of assumptions underlying interventions in each sector. Below, we explain additional assumptions or changes relevant to the gender costing.

Throughout, we have used the OCED/DAC deflator to rebase estimates to 2003 U.S. dollars.

#### *MDG3 Specific Interventions*

The MDG3 specific interventions that are costed in this paper are:

- Community-based awareness campaigns for women's reproductive rights: coverage target is 100 percent of the country's female population by 2015. Average costs of the program correspond to the costs of a program that can potentially reach up to 35,000 people.
- School-based awareness programs for reproductive health and rights aimed to reach 100 percent of primary and secondary school students by 2015.
- Sensitization programs for public officials: coverage target is 100 percent of public officials (bureaucrats, judges, and police force) by 2015.
- Vocational training for female secondary school students: coverage target is 25 percent of the adolescent female population by 2015, except for Tanzania, where it is 40 percent.
- Training for women candidates standing for elections: coverage target is 100 percent of electoral seats.
- Interventions to address violence against women are based on domestic violence prevalence rates.
  - Mass media campaigns are assumed to run twice per year.
  - Counseling services: coverage target is 50 percent of women who have experienced abuse by 2015.
  - Shelters: coverage target is 10 percent of women who have experienced abuse by 2015.
- Strengthening women's ministries: We assume an average per capita cost of \$1.56. This number is based on the costs of the /81 TdJTJ0.06393 Ci6s o.009 Tw 19theWohtsvicountrad oCahtMa(a2.0059 r

countries as a proportion of the total budget but such data are both difficult to obtain and they vary enormously. We have adapted the costs of a reasonably well-funded ministry as the benchmark for the other countries.

Other important interventions identified by Task Force 3 that have not been costed in this exercise are sex-disaggregated data collection, monitoring and evaluation activities, school to work programs, minimum income guarantee schemes, public employment schemes, support to women's organizations, support to women elected representatives, legal, mediation and rehabilitation services for violence against women, and improved enforcement of anti-discrimination laws.

#### *Gender Equality Mainstreaming Interventions*

*Education:* We assume that females will comprise 50 percent of primary and secondary school teachers by 2015. Scholarships for girls are assumed to reach 50 percent of the female primary and secondary school population by 2015. It is assumed that there is one female toilet in every classroom catering to about 40 females by 2015, except for Tanzania where it is 20 females by 2015. Also included in this category are the costs of a gender focal point unit in the Ministry of Education. On average, we assume the unit has a professional staff 0.5% of the current civil service size (covering both central and provincial levels) with salaries based on middle-senior management scales within the civil service in each country. We do not include the costs of activities (e.g., training programs), supplies (e.g. vehicles), administrative personnel, and other materials that are needed for a gender focal point unit to function effectively, so total gender mainstreaming costs are likely to be underestimated.

*Energy:* The energy needs assessment targets households as the coverage population; therefore, there are no other specific interventions for gender mainstreaming other than the cost of a gender focal point unit (as per the Education note above) within the Energy Ministry.

*Health:* As noted in Box 4 in the text, all maternal and child health costs are assumed to be "mainstreaming" costs. Child and maternal health interventions include the IMCI package, immunizations, the neonatal package, antenatal care, skilled birth attendants and clean delivery, emergency obstetric care, contraception and family planning services, and safe abortions and care of complications. We assume universal coverage of essential health services by 2015.



ensure adequate supply of water for domestic, agricultural, and industrial use, as well as ecosystem functioning.



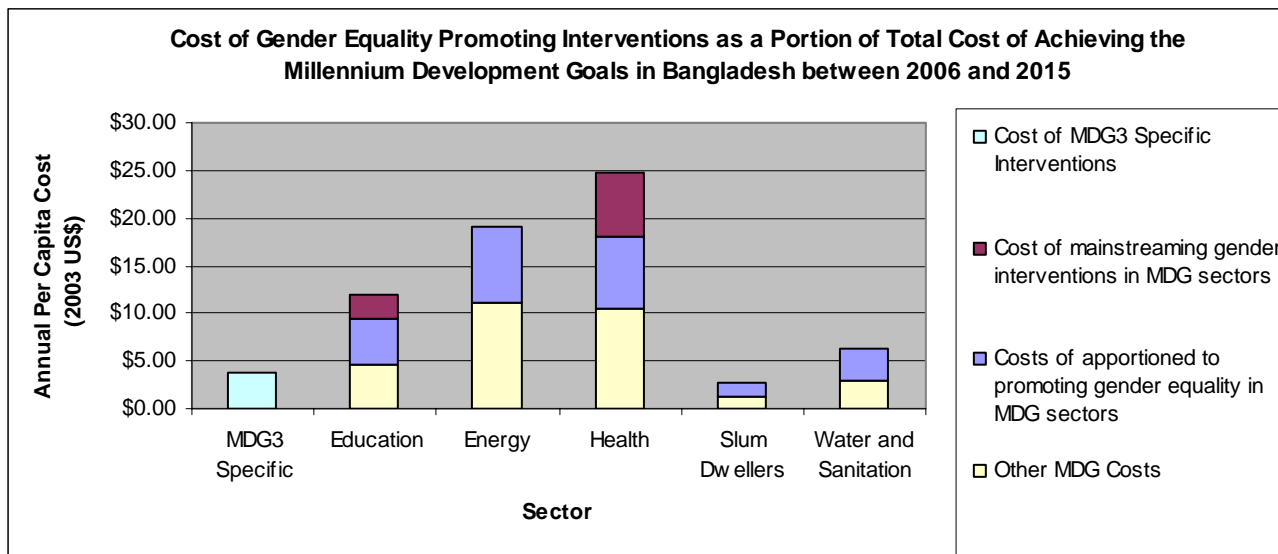
## Appendix 4

### Country Data and Figures

**Table A.4.1. Per Capita Costs of Achieving Gender Equality in Bangladesh (2003 US\$)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Annual Average
Costs of MDG3 Specific Interventions	1.49	1.67	1.75	1.91	2.18	2.64	3.43	4.78	7.10	11.06	3.80
Costs of Mainstreaming Gender Intervention in MDG Sectors											
Education	0.13	0.15	0.16	0.18	0.20	0.23	0.26	0.29	0.33	0.38	0.23
Energy	0.0319	0.0313	0.0309	0.0303	0.0297	0.0292	0.0287	0.0282	0.0277	0.0272	0.0295
Health	4.98	5.49	6.00	6.43	6.67	7.03	7.37	7.68	7.98	8.12	6.77
Rural Development	0.0319	0.0313	0.0309	0.0303	0.0297	0.0292	0.0287	0.0282	0.0277	0.0272	0.0295
Slum Dwellers	0.0319	0.0313	0.0309	0.0303	0.0297	0.0292	0.0287	0.0282	0.0277	0.0272	0.0295
Water and Sanitation	0.0319	0.0313	0.0309	0.0303	0.0297	0.0292	0.0287	0.0282	0.0277	0.0272	0.0295
<b>Total</b>	<b>5.24</b>	<b>5.76</b>	<b>6.29</b>	<b>6.74</b>	<b>6.99</b>	<b>7.38</b>	<b>7.74</b>	<b>8.08</b>	<b>8.42</b>	<b>8.60</b>	<b>7.12</b>
Costs Apportioned to Gender Equality in MDG Sectors											
Education	3.81	4.15	4.52	4.96	5.40	5.93	6.55	7.37	8.29	9.54	6.05
Energy	7.80	7.93	7.99	7.98	8.11	8.09	8.11	8.10	8.15	7.74	8.00
Health	4.84	5.51	6.23	6.90	7.47	8.05	8.59	9.06	9.46	9.75	7.59
Slum Dwellers	0.97	1.04	1.12	1.20	1.29	1.38	1.48	1.59	1.71	1.83	1.36
Water and Sanitation	2.31	2.38	2.47	2.54	2.61	2.70	2.80	2.99	3.79	8.61	3.32
<b>Total</b>	<b>19.73</b>	<b>21.01</b>	<b>22.32</b>	<b>23.57</b>	<b>24.88</b>	<b>26.16</b>	<b>27.53</b>	<b>29.11</b>	<b>31.39</b>	<b>37.47</b>	<b>26.32</b>
<b>Total Costs of Achieving Gender Equality</b>	<b>26.45</b>	<b>28.44</b>	<b>30.36</b>	<b>32.22</b>	<b>34.06</b>	<b>36.18</b>	<b>38.69</b>	<b>41.98</b>	<b>46.91</b>	<b>57.14</b>	<b>37.24</b>

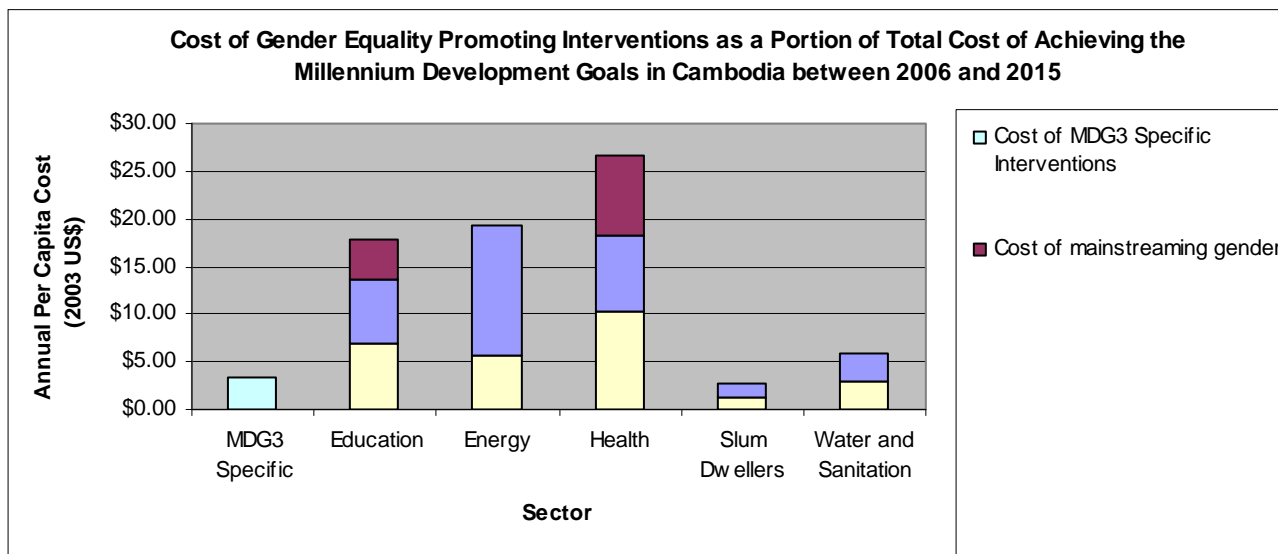
**Figure A.4.1. Bangladesh**



**Table A.4.2. Per Capita Costs of Achieving Gender Equality in Cambodia (2003 US\$)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Annual Average
	1.74	1.96	2.07	2.23	2.45	2.80	3.32	4.20	5.72	8.10	3.46
Education	0.15	0.17	0.18	0.19	0.21	0.23	0.24	0.26	0.28	0.30	0.22
Energy	0.0177	0.0172	0.0169	0.0165	0.0161	0.0158	0.0154	0.0151	0.0148	0.0145	0.0160
Health	6.11	6.72	7.35	7.89	8.15	8.64	9.04	9.46	9.79	9.91	8.31
Rural Development	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.01	0.0160
Slum Dwellers	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.01	0.01	0.0160
Water and Sanitation	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.01	0.01	0.0160
<b>Total</b>	<b>6.34</b>	<b>6.9</b>	<b>2.80</b>	<b>7.35</b>	<b>6.34</b>	<b>6.2014</b>					

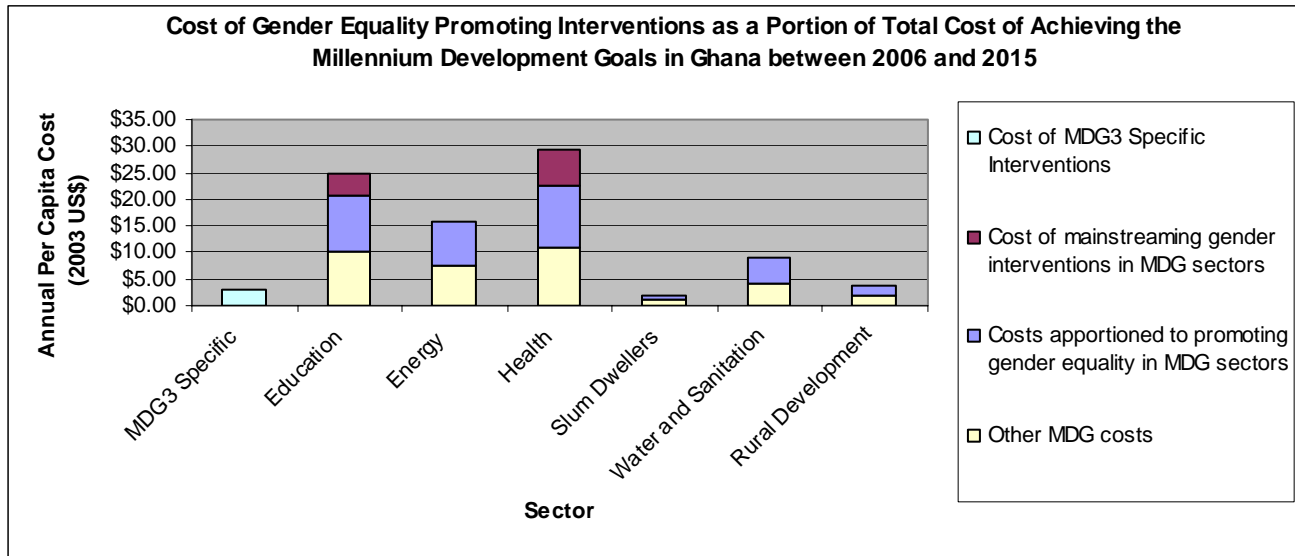
**Figure A.4.2. Cambodia**



**Table A.4.3. Per Capita Costs of Achieving Gender Equality in Ghana (2003 US\$)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Annual Average
Costs of MDG3 Specific Interventions	1.64	1.83	1.92	2.05	2.24	2.53	3.00	3.77	5.11	7.28	3.14
Costs of Mainstreaming Gender Intervention in MDG Sectors											
Education	1.79	1.98	2.22	2.50	2.83	3.24	3.70	4.26	4.91	5.68	3.31
Energy	0.0076	0.0074	0.0073	0.0071	0.0070	0.0068	0.0067	0.0066	0.0065	0.0064	0.0069
Health	5.55	5.95	6.34	6.66	6.73	7.03	7.28	7.54	7.76	7.82	6.87
Rural Development	0.22	0.22	0.22	0.22	0.23	0.24	0.25	0.28	0.32	0.37	0.25
Slum Dwellers	0.0180	0.0176	0.0173	0.0169	0.0166	0.0163	0.0160	0.0157	0.0154	0.0152	0.0165
Water and Sanitation	0.0408	0.0399	0.0392	0.0384	0.0376	0.0369	0.0362	0.0356	0.0349	0.0344	0.0374
<b>Total</b>	<b>7.62</b>	<b>8.21</b>	<b>8.84</b>	<b>9.44</b>	<b>9.85</b>	<b>10.56</b>	<b>11.29</b>	<b>12.14</b>	<b>13.04</b>	<b>13.93</b>	<b>10.49</b>
Costs Apportioned to Gender Equality in MDG Sectors											
Education	9.45	9.51	12.29	10.69	10.67	11.05	11.21	11.58	11.83	12.32	11.06
Energy	6.88	7.17	7.49	7.76	8.02	8.31	8.55	8.81	9.18	9.03	8.12
Health	8.12	9.00	9.90	10.75	11.46	12.24	12.88	13.47	13.90	14.21	11.59
Rural Development	0.76	0.86	0.99	1.16	1.37	1.69	2.08	2.64	3.33	4.33	1.92
Slum Dwellers	0.70	0.75	0.80	0.85	0.91	0.98	1.05	1.13	1.21	1.30	0.97
Water and Sanitation	3.06	3.15	3.26	3.37	3.50	3.68	3.86	4.20	5.40	12.59	4.61
<b>Total</b>	<b>28.96</b>	<b>30.44</b>	<b>34.74</b>	<b>34.59</b>	<b>35.93</b>	<b>37.95</b>	<b>39.63</b>	<b>41.83</b>	<b>44.85</b>	<b>53.77</b>	<b>38.27</b>
<b>Total Costs of Achieving Gender Equality</b>	<b>38.22</b>	<b>40.48</b>	<b>45.50</b>	<b>46.08</b>	<b>48.01</b>	<b>51.05</b>	<b>53.92</b>	<b>57.75</b>	<b>63.00</b>	<b>74.98</b>	<b>51.90</b>

**Figure A.4.3. Ghana**



**Table A.4.4. Per Capita Costs of Achieving Gender Equality in Tanzania (2003 US\$)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Annual Average
Costs of MDG3 Specific Interventions	1.55	1.73	1.81	1.96	2.21	2.64	3.40	4.76	7.24	11.65	3.90
Costs of Mainstreaming Gender Intervention in MDG Sectors											
Education	0.58	0.70	0.85	1.02	1.22	1.46	1.74	2.07	2.45	2.89	1.50
Energy	0.0707	0.0695	0.0682	0.0671	0.0659	0.0648	0.0636	0.0624	0.0613	0.0602	0.0654
Health	6.56	6.75	6.93	7.11	7.13	7.29	7.44	7.58	7.72	7.68	7.22
Rural Development	0.13	0.14	0.16	0.17	0.20	0.23	0.27	0.33	0.40	0.49	0.25
Slum Dwellers	0.0707	0.0695	0.0682	0.0671	0.0659	0.0648	0.0636	0.0624	0.0613	0.0602	0.0654
Water and Sanitation	0.0707	0.0695	0.0682	0.0671	0.0659	0.0648	0.0636	0.0624	0.0613	0.0602	0.0654
<b>Total</b>	<b>7.48</b>	<b>7.80</b>	<b>8.14</b>	<b>8.50</b>	<b>8.74</b>	<b>9.18</b>	<b>9.64</b>	<b>10.17</b>	<b>10.75</b>	<b>11.25</b>	<b>9.17</b>
Costs Apportioned to Gender Equality in MDG Sectors											
Education	5.33	5.55	5.79	6.08	6.39	6.71	6.98	7.34	7.70	8.18	6.61
Energy	10.16	10.56	10.94	11.31	11.65	11.98	12.26	12.52	12.76	12.78	11.69
Health	11.40	12.83	14.53	16.26	17.86	19.37	20.64	21.65	22.38	22.77	17.97
Rural Development	0.80	0.91	1.07	1.24	1.49	1.77	2.18	2.65	3.32	4.20	1.96
Slum Dwellers	1.08	1.16	1.24	1.33	1.43	1.53	1.64	1.76	1.89	2.03	1.51
Water and Sanitation	2.76	2.89	3.05	3.24	3.47	3.73	4.13	4.71	5.62	7.16	4.07
<b>Total</b>	<b>31.53</b>	<b>33.90</b>	<b>36.61</b>	<b>39.45</b>	<b>42.29</b>	<b>45.10</b>	<b>47.84</b>	<b>50.62</b>	<b>53.67</b>	<b>57.11</b>	<b>43.81</b>
<b>Total Costs of Achieving Gender Equality</b>	<b>40.56</b>	<b>43.43</b>	<b>46.57</b>	<b>49.92</b>	<b>53.24</b>	<b>56.93</b>	<b>60.88</b>	<b>65.55</b>	<b>71.66</b>	<b>80.01</b>	<b>56.88</b>

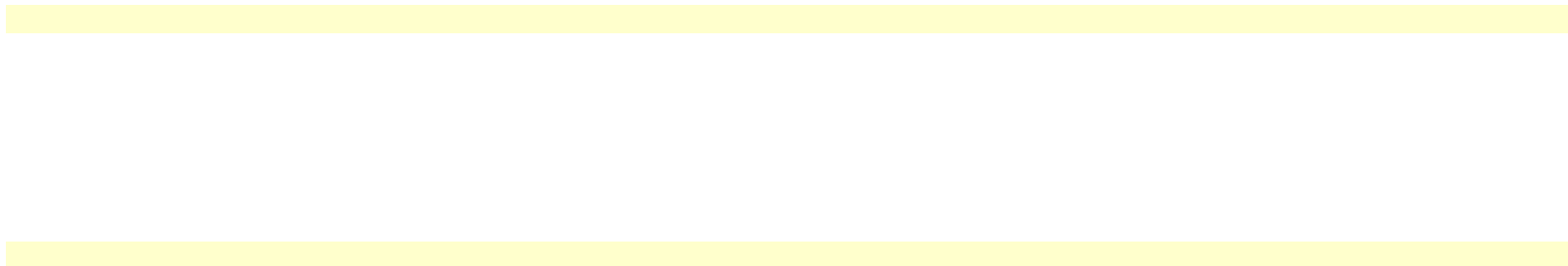
**Figure A.4.4. Tanzania**





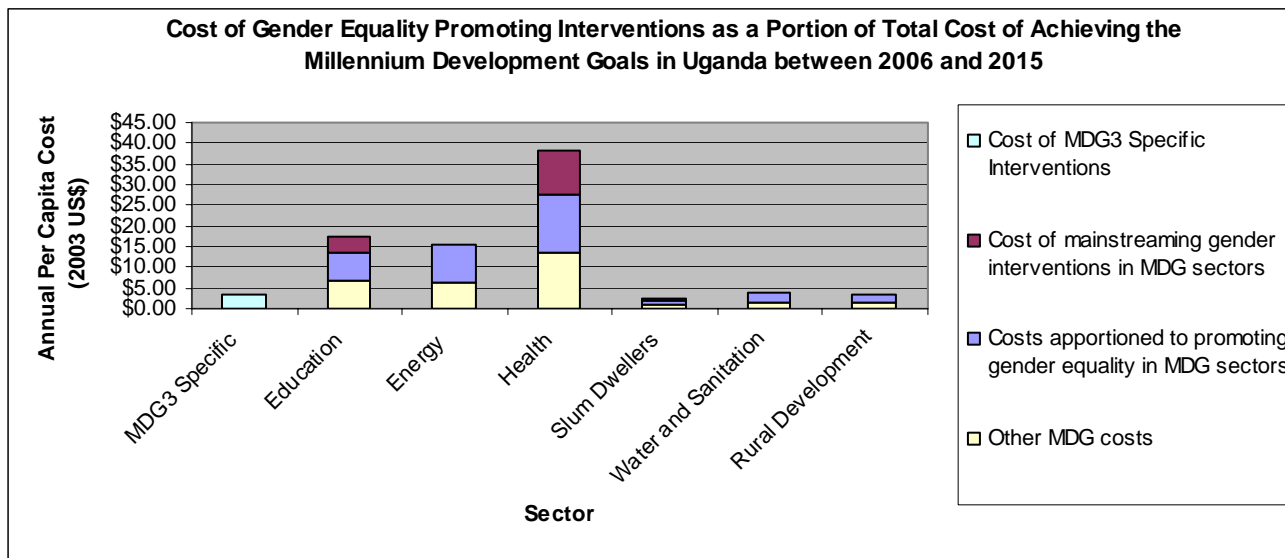
**Table A.4.5. Per Capita Costs of Achieving Gender Equality in Uganda (2003 US\$)**

2006 2007 2008 2009 2010 2011 2012 2013 2014 2015



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**Figure A.4.5. Uganda**



## Appendix 5

### Scenarios for Projecting the Gender Financing Gap in Low-Income Countries

#### Scenario 1: All gender equality interventions are externally financed.

**Table A.5.1. Scenario 1 (2003 U.S.\$ billions)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Average
Achieving the MDGs											
Investment needs	251.7	273.8	297.5	323.8	352.9	386.0	421.9	463.2	509.0	560.1	384.0
Domestic resource mobilization	178.9	196.7	216.2	236.7	259.1	283.5	308.8	337.3	367.0	399.9	278.4
Financing gap	72.8	77.1	81.2	87.0	93.9	102.6	113.1	126.0	142.0	160.2	105.6
MDG3 Specific											
Investment needs	5.3	6.0	6.4	6.9	7.8	9.3	11.7	15.8	23.2	35.9	12.8
Domestic resource mobilization	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Financing gap	5.3	6.0	6.4	6.9	7.8	9.3	11.7	15.8	23.2	35.9	12.8
Mainstreaming Costs											
Investment needs	24.4	26.3	28.4	30.6	32.2	34.9	37.5	40.6	44.1	47.3	34.6
Domestic resource mobilization	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Financing gap	24.4	26.3	28.4	30.6	32.2	34.9	37.5	40.6	44.1	47.3	34.6
MDG3 Specific + Mainstreaming Costs											

**Scenario 3: The share of government resources for gender equality interventions is proportionate to the share of GE interventions in total MDG costs.**

**Table A.5.3. Scenario 3 (2003 U.S.\$ billions)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Average
Achieving the MDGs											
Investment needs	251.7	273.8	297.5	323.8	352.9	386.0	421.9	463.2	509.0	560.1	384.0
Domestic resource mobilization	178.9	196.7	216.2	236.7	259.1	283.5	308.8	337.3	367.0	399.9	278.4
Financing gap	72.8	77.1	81.2	87.0	93.9	102.6	113.1	126.0	142.0	160.2	105.6
MDG3 Specific											
Investment needs	5.3	6.0	6.4	6.9	7.8	9.3	11.7	15.8	23.2	35.9	12.8
Domestic resource mobilization	3.8	4.3	4.6	5.1	5.8	6.8	8.6	11.5	16.7	25.6	9.3
Financing gap	1.5	1.7	1.7	1.9	2.1	2.5	3.1	4.3	6.5	10.3	3.6
Mainstreaming Costs											
Investment needs	24.4	26.3	28.4	30.6	32.2	34.9	37.5	40.6	44.1	47.3	34.6
Domestic resource mobilization	17.3	18.9	20.7	22.4	23.7	25.6	27.5	29.6	31.8	33.8	25.1
Financing gap	7.1	7.4	7.8	8.2	8.6	9.3	10.1	11.0	12.3	13.5	9.5
MDG3 Specific + Mainstreaming Costs											
Investment needs	29.7	32.3	34.8	37.5	40.1	44.2	49.2	56.5	67.3	83.2	47.5
											47.5