

Global Partnership for Effective Development Co-operation
Monitoring Framework

INDICATOR 8:

**Countries have transparent systems to track public allocations
for gender equality and women's empowerment**

Methodology

Draft for consultation

Summary:

Adequate and effective financing is essential to achieve the goal of achieving gender equality and empower all women and girls (SDG 5), as well as other gender related SDG targets.

The original indicator 8 measured the extent to which countries are tracking budget allocations for gender equality and making them publicly available, thus promoting greater transparency and accountability. The original methodological approach –organised around four criteria that described basic elements– did not provide a sense of the quality, relevance, or use of these tracking systems.

The revised indicator provides a broader assessment on whether these systems are in place, in terms of adequate processes and instruments, transparency, and actual use in budgeting processes. This revised indicator has been selected as SDG 5c.

Note: The following draft methodology was developed by UN Women in collaboration with the Joint Support Team of the Global Partnership for Effective Development Co-operation. It builds on the Nairobi Outcome Document, technical advice of the Monitoring Advisory Group and a dedicated expert group on the matter, as well as lessons from 15 country pilots.

Background

The 2030 Agenda for Sustainable Development and the Addis Ababa Action Agenda recognise the Global Partnership for Effective Development Co-operation (Global Partnership or GPEDC) as a solid foundation to drive more effective development co-operation. To meet the ambitions of the 2030 Agenda, the Global Partnership must deliver evidence and data that address the needs of countries in better monitoring the effectiveness of their development efforts. In the [Nairobi Outcome Document](#), the international development community stressed the need to “update the existing monitoring framework to reflect the challenges of the 2030 Agenda, including the pledge to leave no-one behind”.

To address these challenges, the Steering Committee of the Global Partnership outlined an inclusive strategy to refine the monitoring framework, following a three-track approach:

1. Strengthening the current 10 indicators to ensure their relevance for the 2030 Agenda context;
2. Adapting the scope of monitoring to address major systemic issues critical to the 2030 Agenda, such as climate change, gender equality, conflict and fragility as well as progressively reflecting all the modalities and development co-operation actors;
3. Enhancing the impact of the monitoring process by improving the quality and inclusiveness of country-level monitoring and facilitating follow-up and action on the results.

The refinement of the Global Partnership monitoring framework is guided by the Nairobi Outcome Document, the [technical advice](#) of the Monitoring Advisory Group and the OECD-UNDP Joint Support Team, and lessons learned in the 2016 monitoring round, including feedback from participating countries. The refinement began in April 2017 and is drawing on the technical assistance of expert groups, related to specific thematic areas, paired with iterative consultations with relevant stakeholders and country-level testing.

The refined indicators will be used in the third Global Partnership monitoring round, scheduled to be launched in May 2018. Further revisions will be incorporated in subsequent monitoring exercises. Findings from the third monitoring round will feed into high-level political processes, in particular the 2019 High-Level Political Forum on Sustainable Development.

METHODOLOGICAL PROPOSAL

Indicator 8: PERCENTAGE OF COUNTRIES WITH SYSTEMS THAT TRACK AND MAKE PUBLIC ALLOCATIONS FOR GENDER EQUALITY AND WOMEN'S EMPOWERMENT

1. Introduction

This document presents a proposal to refine the Global Partnership for Effective Development Co-operation (Global Partnership) indicator – indicator 8 – measuring the percentage of countries with systems that track and make public allocations for gender equality and women's empowerment. This indicator has been identified as a source of evidence for measurement of SDG indicator target 5.c.1. As joint custodians for this SDG indicator, this proposal was developed by UN Women with the support of the OECD-UNDP Joint Support Team.

This document presents the rationale for refining the indicator and an overview and assessment of expert input and independent analysis. It concludes with a proposal for a measurement approach, including a revised questionnaire. The proposal is open for general consultation and will be piloted, with the entire methodology, in four countries in March 2018. Based on feedback received during the public consultation and piloting, the guidance provided for implementing this indicator will be adjusted to further improve the support to monitoring participants. The full revised framework, including this indicator, will be submitted to the Global Partnership Steering Committee. Upon Steering Committee endorsement, the refined indicator methodology will be included as part of the Global Partnership third monitoring round, scheduled to be launched in May 2018.

2. Rationale

Adequate and effective financing is essential to achieve SDG 5: Achieve gender equality and empower all women and girls, as well as the gender related targets across the SDG framework. By tracking and making public gender equality allocations, governments promote greater transparency and drive accountability. Tracking resource allocations for gender equality and making them publicly available is an important first step to assess progress towards meeting these goals.

In the **Busan Partnership Agreement**, member states committed to accelerating and deepening efforts to collect, disseminate, harmonise and make full use of data, disaggregated by sex, to inform policy decisions and guide investment to ensure that public expenditures are targeted appropriately to benefit both women and men (BPA §20a). This has been reaffirmed at the Third International Conference on Financing for Development, where member states adopted the **Addis Ababa Action Agenda** (AAAA), and committed to track gender equality allocations and increase transparency on public spending. Furthermore, the Commission on the Status of Women at its 60th session called upon states to support and institutionalise gender-responsive budgeting and tracking across all sectors of public expenditure, to address gaps in resourcing for gender equality and the empowerment of women and girls. The **Nairobi Outcome Document** (NOD) calls for gender-responsive approaches and targeted action for women and girls in the formulation of all financial, economic, environmental and social policies. It further reinforces the importance of gender-responsive budgeting and tracking and the critical role of development co-operation actors to support this (NOD § 88a, 88b; 76c, 76d, 76f).

In line with the above, the current Global Partnership indicator 8 measures government efforts to track budget allocations for gender equality through the public financial management cycle and to make these allocations publicly available. It enables governments to integrate gender equality into their planning and budgeting processes.

3. Current Methodology

The indicator in its current format measures government efforts to track and make public resource allocations for gender equality. It does so by encouraging national governments to develop appropriate gender responsive budget tracking systems and to make information about allocations for gender equality publicly available.

The current questionnaire is composed by 4 questions that assess the following criteria:

1. There is an official government statement on a system for tracking allocations for gender equality and women's empowerment at national or sector level. This can for example be a framework or legislation on gender responsive budgeting.
2. Allocations for gender equality and women's empowerment are systematically tracked over time.
3. There is leadership and oversight of the tracking system by the central government unit in charge of public expenditures.
4. Gender equality focused budget information is publically available.

For the purpose of this indicator, a country is considered to have a system in place when at least one of the three criteria for a tracking system, and the fourth criterion on making the data publicly available, are met.

Additionally countries can also indicate if they a) use gender-specific indicators and data disaggregated by sex to inform budget allocation decisions at sectoral level and/or at local level and b) if they conduct regular impact assessments of budgets and expenditures which address how women and men benefit respectively from government expenditures.

4. Assessment and Analysis

The Global Partnership **Monitoring Advisory Group** (MAG)¹ identified indicator 8 as highly relevant given the centrality of gender equality and women's empowerment to development and its importance to the 2030 Agenda. It also recommended a set of actions to strengthen the indicator methodology. The recommendations included boosting methodological rigour by increasing the

¹ The Monitoring Advisory Group (MAG) was established in 2015 to provide technical expertise and advice to strengthen the Global Partnership monitoring framework and ensure its relevance in the evolving post-2015 landscape. The group is composed of 12 high-level experts from developing country governments, development co-operation providers, think tanks and civil society organisations. From mid-2015 to late 2016, the MAG performed a full assessment of the 10 indicator monitoring framework and the monitoring process.

number of criteria required for a country to qualify as having a tracking system for gender equality allocations. The MAG also considered the existing criteria too general, indicating that more specificity in the description of the criteria would be desirable. Additionally, it noted that linking the indicator methodology to government commitments to gender equality should be made more explicit. It also highlighted that a more inclusive methodology should be created through dialogues with women's rights organizations and other CSOs.

Building on the MAG Report, in October 2016, UN Women commissioned a **discussion paper** by a world expert on gender budgeting, Professor Diane Elson. The paper included an analysis of the indicator 8 methodology and proposed ways in which it could be strengthened. Specifically, it proposed a set of criteria for the indicator, a corresponding set of questions for data collection and recommendations for the design and administration of the questionnaire. This refined formulation aimed to strengthen the link between the indicator and the target by broadening the concept of 'relevant allocations' to include financing to reduce gender gaps across a range of areas that have significant gender impact such as infrastructure and social protection. Additionally, the paper recommended more specificity on the components of the public financial management system and more rigour in the thresholds required to meet the indicator criteria.

In March 2017, an **Expert Group Meeting** (EGM) was held to discuss methodological refinements presented in the discussion paper and to reach agreement on the refined methodology. The meeting brought together representatives from ministries of finance (Austria, Bhutan, Dominican Republic, Ecuador, Kenya, Mexico, Morocco, Nepal and Uganda), expert academics and representatives of multilateral agencies, the UN System and civil society.

The EGM provided a platform for multi-stakeholder dialogue and resulted in main areas of agreement and recommendations as follows:

- The need **to strengthen the criteria** for assessing if a country has a system to track resource allocations for gender equality while, at the same time, ensuring the **definition is flexible** enough to capture varied country systems.
- The importance of **explicit definitions of key terms** in monitoring guidance to ensure accurate and comparable data across countries.
- The importance of **Ministries of Finance** in collecting and reporting the indicator data.
- The need for **tiered scoring** to incentivise countries to improve tracking systems over time.
- The need to ensure **collaboration with national statistical offices and civil society** in the measurement of the indicator and in data validation.

The EGM agreed on a refined methodology and corresponding survey instrument for data collection. Following this, UN Women held additional bilateral discussions with various experts to further validate the methodology.

The indicator methodology was then **piloted in 15 countries**² from June 2017 to August 2017. All 15 pilot countries submitted questionnaires completed by Ministries of Finance with seven consulting national women's organisations. The responses were validated by the National Statistical Offices in each country. A user survey was also administered to all pilot countries to assess relevance of indicator criteria, clarity of questionnaire, and availability of data. It found the questionnaire relevant, clear and applicable to national efforts to strengthen tracking systems to measure gender equality allocations.

5. Refinement proposal

As a result of this background work, and taking into account the technical recommendations received and the results of consultations and country pilots, it is proposed that the refined methodology of indicator 8 measures three main criteria:

Aspects of gender responsive public expenditure **reflected** in government programs and corresponding resource allocations;

1. Extent to which the Public Financial Management system promotes gender-related or **gender-responsive goals**; and
2. Whether allocations for gender equality and women's empowerment are **made public**.

The indicator scoring assesses the quality of tracking systems through a scaled measurement to incentivize countries to improve systems over time.

Definitions of the concepts used in the methodology are available in annex I.

6. Methodology

Proposed questionnaire

To determine if a country has a system to track and make public allocations for gender equality and women's empowerment a set of questions is proposed to assess each of the criteria:

Criterion 1. Which of the following aspects of public expenditure are reflected in your government programs and its resource allocations? (In the last completed fiscal year)

- Question 1.1. Are there policies and/or programs of the government designed to address well-identified gender equality goals, including those where gender equality is not the primary objective (such as public services, social protection and infrastructure) but incorporate action to close gender gaps?

² The pilot exercise was conducted in: Albania, Austria, Bangladesh, Dominican Republic, Ecuador, Ethiopia, Jordan, Korea, Macedonia, Mali, Mexico, Morocco, Nepal, Timor-Leste, and Uganda. This sample was selected to ensure: i) regional variation; ii) social and economic diversity; and iii) types and level of maturity of public financial management systems.

- Question 1.2. Do these policies and/or programs have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals?
- Question 1.3. Are there procedures in place to ensure that these resources are executed according to the budget?

Criterion 2. To what extent does your Public Financial Management system promote gender-related or gender-responsive goals? (In the last completed fiscal year)

- Question 2.1. Does the Ministry of Finance/budget office issue call circulars, or other such directives, that provide specific guidance on gender-responsive budget allocations?
- Question 2.2. Are key policies and programs, proposed for inclusion in the budget, subject to an ex ante gender impact assessment?
- Question 2.3. Are sex-disaggregated statistics and data used across key policies and programs in a way which can inform budget-related policy decisions?
- Question 2.4. Does the government provide, in the context of the budget, a clear statement of gender-related objectives (i.e. gender budget statement or gender responsive budget legislation)?
- Question 2.5. Are budgetary allocations subject to “tagging” including by functional classifiers, to identify their linkage to gender-equality objectives?
- Question 2.6. Are key policies and programs subject to ex post gender impact assessment?
- Question 2.7. Is the budget as a whole subject to independent audit to assess the extent to which it promotes gender-responsive policies?

Criterion 3. Are allocations for gender equality and women’s empowerment made public? (In the last completed fiscal year)

- Question 3.1. Is the data on gender equality allocations published?
- Question 3.2. If published, has this data been published in an accessible manner on the Ministry of Finance (or office responsible for budget) website and/or related official bulletins or public notices?
- Question 3.3. If so, has the data on gender equality allocations been published in a timely manner?

In addition, the questionnaire includes eight optional questions. These are not scored but capture elements identified as important by ministries of finance and other experts in the EGM.

Scoring method

A country will be considered to satisfy each criterion as follows:

	Requirements per criterion
A country will satisfy Criterion 1	if it answers “Yes” to 2 out of 3 questions in Criterion 1
A country will satisfy Criterion 2	if it answers “Yes” to 4 out of 7 questions in Criterion 2
A country will satisfy Criterion 3	if it answers “Yes” to 2 out of 3 questions in Criterion 3

The questions within each criterion are weighted equally. A country would need to satisfy the threshold of “yes” responses per criterion to satisfy a criterion. A country needs to satisfy all three criteria to fully meet the indicator requirements. Countries will be classified as ‘fully meets requirements’, ‘approaches requirements’, and ‘does not meet requirements’.

Data collection process

The questionnaire is to be completed by the government in consultation with relevant internal parties (for example Ministry of Finance or Budget Office). The validation process can include a multi-stakeholder workshop. Given that this indicator is the basis for SDG indicator 5.c.1, it is recommended that National Statistical Offices are engaged in the process.

ANNEX I. METHODOLOGY FOR INDICATOR 8

1. PROPOSED QUESTIONNAIRE

For every question, please answer Yes or No and provide an example or explanation.

Criterion 1. Which of the following aspects of public expenditure are reflected in your programs and its resource allocations? (In the last completed fiscal year)

Q1.1. Are there policies and/or programs of the government designed to address well-identified gender equality goals, including those where gender equality is not the primary objective (such as public services, social protection and infrastructure) but incorporate action to close gender gaps?

[Yes/No]

[example or explanation]

Q1.2. Do these policies and/or programs have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals?

[Yes/No]

[example or explanation]

Q1.3. Are there procedures in place to ensure that these resources are executed according to the budget?

[Yes/No]

[example or explanation]

Criterion 2. To what extent does your Public Financial Management system promote gender-related or gender-responsive goals? (In the last completed fiscal year)

Q2.1. Does the Ministry of Finance/budget office issue call circulars, or other such directives, that provide specific guidance on gender-responsive budget allocations?

[Yes/No]

[example or explanation]

Q2.2. Are key policies and programs, proposed for inclusion in the budget, subject to an ex ante gender impact assessment?

[Yes/No]

[example or explanation]

Q2.3. Are sex-disaggregated statistics and data used across key policies and programs in a way which can inform budget-related policy decisions?

[Yes/No]

[example or explanation]

Q2.4. Does the government provide, in the context of the budget, a clear statement of gender-related objectives (i.e. gender budget statement or gender responsive budget legislation)?

[Yes/No]

[example or explanation]

Q2.5. Are budgetary allocations subject to “tagging” including by functional classifiers, to identify their linkage to gender-equality objectives?

[Yes/No]

[example or explanation]

Q2.6. Are key policies and programs subject to ex post gender impact assessment?

[Yes/No]

[example or explanation]

Q2.7. Is the budget as a whole subject to independent audit to assess the extent to which it promotes gender-responsive policies?

[Yes/No]

[example or explanation]

**Criterion 3. Are allocations for gender equality and women’s empowerment made public?
(In the last completed fiscal year)**

Q3.1. Is the data on gender equality allocations published?

[Yes/No]

[example or explanation]

Q3.2. If published, has this data been published in an accessible manner on the Ministry of Finance (or office responsible for budget) website and/or related official bulletins or public notices?

[Yes/No]

[example or explanation]

Q3.3. If so, has the data been published in a timely manner?

[Yes/No]

[example or explanation]

Optional Questions

Q1. Is there a requirement to apply a gender perspective in the context of setting budget-related performance objectives (e.g. program-based or performance-related budgeting)?

Q2. Do subnational levels of government have systems to track allocations for gender equality?

[Yes/No]

Q3. Do subnational levels of government make the allocations for gender equality public? *[Yes/No]*

[Yes/No]

Q4. Is a budget execution report provided, during the year or at year-end, showing the extent to which allocations for gender equality have been applied in practice?

[Yes/No]

Q5. What is the level of resources both in absolute terms (national currency) and as a percentage of total public expenditure, allocated to gender responsive policies and/or programs in the last financial year?

- A. In absolute terms (national currency)
- B. As percentage of total public expenditure

Q6. Has the Ministry of Finance consulted with the Ministry of Gender Equality or relevant government body on the necessary allocations for gender equality and women's empowerment?
[Yes/No]

Q7. Do women's organizations and parliamentarians monitor local and national budget allocations for gender equality and women's empowerment?
[Yes/No]

Q8. Does tax policy include gender equality considerations in its design and implementation?
[Yes/No]

2. SCORING METHOD

Scoring of the questionnaire

A country will be considered to satisfy each criterion as follows:

	Requirements per criterion
A country will satisfy Criterion 1	if it answers “Yes” to 2 out of 3 questions in Criterion 1
A country will satisfy Criterion 2	if it answers “Yes” to 4 out of 7 questions in Criterion 2
A country will satisfy Criterion 3	if it answers “Yes” to 2 out of 3 questions in Criterion 3

The questions within each criterion are weighted equally. A country would need to satisfy the threshold of “yes” responses per criterion to satisfy a criterion.

Country classification and computation

Countries will be classified as ‘fully meets requirements’, ‘approaches requirements’, and ‘does not meet requirements’ per the following matrices (There are 8 possible combinations, Cases A-G below):

Fully meets requirements			
	Criterion 1	Criterion 2	Criterion 3
Case A	✓	✓	✓

Approaches requirements			
	Criterion 1	Criterion 2	Criterion 3
Case B	✓		
Case C		✓	
Case D			✓
Case E	✓	✓	
Case F	✓		✓
Case G		✓	✓

Does not meet requirements			
	Criterion 1	Criterion 2	Criterion 3
Case H			

Note: “Checked” boxes represent satisfied criteria;
“unchecked” boxes represent unsatisfied criteria.

Because the three criteria are equally important, a country would need to satisfy all three to fully meet the indicator requirements.

Method of computation for global aggregation of the indicator 5.c.1 is defined as follows:

$$\text{Indicator 8} = \frac{(\text{Number of countries that **fully** meet requirements}) \times 100}{\text{Total number of countries}}$$

The following two country classification global proportions will also be reported:

$$\frac{(\text{Number of countries that **do not meet** requirements}) \times 100}{\text{Total number of countries}}$$

$$\frac{(\text{Number of countries that **approach** requirements}) \times 100}{\text{Total number of countries}}$$

Additional disaggregation by region as follows:

$$\frac{(\text{Number of countries in **region x** with country **classification y**}) \times 100}{\text{Total number of countries in **region x**}}$$

Where **x** refers to the region of analysis and **y** refers to the country classification based on the questionnaire.

3. DEFINITIONS

For Criterion 1:

- “**Programs or policies of the government, that are designed to address well-identified gender equality goals**” can be defined as:
 - Programs or policies that specifically target only women and/or girls. For example, a government program that provides scholarships for girls only, or a prenatal care program, or a National Action Plan on Gender Equality; or
 - Programs or policies that target both women or girls and men or boys and have gender equality as the primary objective. For example, a national public information campaign against gender violence, or on-the-job training programs on gender equality; or
 - Programs or policies where gender equality is not the primary objective but the program includes action to close gender gaps. These programs could include provision of infrastructure, public services and social protection. For example, an infrastructure program that has a provision for using women labour, or a public transportation program that takes into consideration the mobility needs of women in its design.
- “**Programs or policies have adequate resources allocated within the budget**, sufficient to meet both their general objectives and their gender equality goals” can be defined as:

- The programs or policies that are designed to address well-identified gender equality goals are allocated sufficient resources to cover the costs of meeting those goals from funding that is included in the budget rather than from off-budget sources.
- **“Procedures in place to ensure that these resources are executed according to the budget”** can be defined as:
 - There are procedures established in laws or regulations so that resources for programs or policies that are designed to address well-identified gender equality goals are executed as specified in the budget or if there are deviations in the exercise from the budgeted allocations, government agencies must justify to a supervising entity (e.g. ministries of finance, parliaments, audit bodies, or other relevant authorities) the reason for not executing resources according to budget.

For Criterion 2:

- **“Call circulars”** can be defined as:
 - Call circulars are the official notices that are issued by the Ministry of Finance or Budget Office in a country towards the beginning of each annual budget cycle. The circular instructs government agencies how they must submit their bids or demands for budget allocations for the coming year (in some countries the notice may have another name, such as budget guidelines or Treasury guidelines). It may inform each agency what its budget “ceiling” for the next fiscal year.³
- **“Key programs and policies”** can be defined as:
 - Programs or policies of the government that are designed to address well-identified gender equality goals (as identified in Criterion 1).
- **“Ex-ante gender impact assessment”** can be defined as:
 - Assessing individual resource allocations, in advance of their inclusion in the budget, specifically for their impact on gender equality.⁴ For example, before its inclusion in the budget, there is an estimate of how a conditional cash transfer program will impact school attendance of girls.
- **“Sex-disaggregated statistics and data are available in a systematic manner across all key programs and policies”** can be defined as:
 - There is routine availability of gender-specific data sets and statistics that would greatly facilitate the evidential basis for the identification of gender equality gaps, design of policy interventions, and the evaluation of impacts.⁵
- **Gender budget statements** can be defined as:
 - A document that, either as part of the budget documentation or separately, provides a clear statement of gender-related goals. It is a document produced by a government agency, usually the Ministry of Finance or Budget Office, to show what its programs and budgets are doing in respect of gender. It is generally prepared after government agencies have completed the process of drawing up the budget and allocating resources to different programs in response to the annual call circular.⁶

³ UN Women 2015

⁴ Downes, R., von Trapp, L. & Nicol, S. 2017

⁵ Ibid

⁶ UN Women 2015

- **“Functional classifiers”** can be defined as⁷:
 - Categorization of expenditure according to the purposes and objectives for which they are intended. A functional classifier on gender would identify expenditure that goes to programs or activities that address gender issues.
- **“Ex-post gender impact assessment”** can be defined as:⁸
 - Assessing individual resource allocations, after their implementation, specifically for their impact on gender equality. For example, once the resources are spent and the program executed, how did conditional cash transfer program affected the school attendance rate of girls as when compared to boys’ attendance rate?
- **“The budget as a whole is subject to independent audit, to assess the extent to which it promotes gender-responsive policies”** can be defined as:
 - Independent, objective analysis, conducted by a competent authority different from the central budget authority, of the extent to which gender equality is effectively promoted and/or attained through the policies set out in the annual budget.⁹

For Criterion 3:

- **“Published in an accessible manner”** can be defined as:
 - Allocations for gender equality and women’s empowerment are published on the Ministry of Finance (or office responsible for budget) website and/or related official bulletins or public notices in a way that is clearly signalled and/or made available in hard copies that are distributed to parliamentarians and NGOs.
- **“Published in a timely manner”** can be defined as:
 - Allocations for gender equality and women’s empowerment and/or its exercise are published in the same quarter as when approved/exercised.

⁷ IMF 2009

⁸ Ibid

⁹ Ibid

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