



Social expenditure and gender equality in the Arab Region



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Social expenditure and gender equality in the Arab Region



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Contents

ACKNOWLEDGEMENT	2
INTRODUCTION	4
..... WOMEN IN THE ARAB STATES: A WELL-KNOWN NARRATIVE OF PERSISTENT INEQUALITIES	5
1	5
2. GRB AS AN EFFECTIVE TOOL TO ACHIEVE GENDER EQUALITY	8
3. GRB INITIATIVES IN THE ARAB STATES	11
4. SEM AS AN ENABLER OF GENDER EQUALITY AND WOMEN’S EMPOWERMENT	16
..... CONCLUDING REMARKS AND POLICY RECOMMENDATIONS	22
5	22
ANNEX	25
REFERENCES	29

Introduction

Gender equality is a human right and key factor for inclusive growth (Rame and Seiwald, 2019). Achieving Sustainable Development Goal 5 (SDG 5) that consists of ending all forms of discrimination against all women and girls everywhere, is a catalyst for higher economic growth and achievement of other Sustainable Development Goals as reducing poverty and inequality, and ensuring food security

Arab States face major challenges to achieve SDG 5. The progress achieved in human development indicators and the reduction of the gender gaps in health and education were not translated into equal economic and political opportunities for women. Female's labor force participation in the region is the lowest worldwide standing at 21 per cent in 2019¹. Though, closing the gender gap in labor force participation would increase GDP by 34% in Egypt and increase income per capita in Morocco by 50% (Ahmed et al, 2009; Elborgh-Woytek, 2013; Momani, 2016; IMF, 2017). Unemployment rate is higher among women compared to men in the region, especially among youth, with around 38 per cent of young Arab women being unemployed in 2019². Representing around 62% of the informal labor force, women face precarious working conditions and have limited access to social security (United Nations, 2020). Women in the region are also under-represented in managerial positions and in public spheres at local level namely in municipalities and at national level in Parliaments. It is important to note that women and girls in the region are victims of physical and/or sexual violence and early marriage.

However, Arab States have committed to up-scale their efforts and continue to implement the Agenda 2030 and its associated SDGs including SDG5 and the Beijing Declaration and Platform for Action and eliminate all forms of discrimination against women.³

Eliminating all forms of discrimination against women and ensuring women's equal access to assets, technologies and economic opportunities require the adoption of sound policies and programmes and efficient allocation of necessary public resources. These public policies and programmes are not gender neutral. Public programmes and expenditures have different impacts on girls and boys, women and men, and it is thus key that budgetary decision making considers these different needs and priorities and allocate and track the related expenditures accordingly (Sharp and Broomhill, 2013; UN-ESCWA, 2019).

Gender Responsive Public Financial Management (GRPFM), known as Gender Responsive Budgeting (GRB), is considered as a key tool to ensure a more effective allocation of government's resources towards achieving gender equality. Its use is considerably increasing across the globe. It permits to go

¹ ILO modelled estimates

² ILO modelled estimates

³ Commitment to SDG5 is reflected in the VNR submitted by many Arab States as well as their commitment to the implementation of the BDPA in the Arab Declaration on Progress in the Implementation of the Beijing Declaration and Programme for Action after 25 years (https://stage.unescwa.org/sites/default/files/event/materials/declaration_28_november_en_final.pdf)

beyond mere development and adoption of policies and strategies but to ensure their actual and proper implementation (PEFA Global Report, 2020).

Nonetheless, the implementation of GRB initiatives, globally and in the Arab region, face a myriad of challenges including some that are related to Public Financial Management (PFM) generally and others more specific to gender issues. Some of the challenges to GRB initiatives in the Arab States include budget deficit, lack of budget transparency and constrained fiscal space.

Within this context, the Social Expenditure Monitor (SEM)⁴, developed by UN-ESCWA, may be considered as an enabler to GRB. The SEM is an integrated approach that provides a comprehensive vision and understanding of the social expenditures in a given country (UN-ESCWA, 2019). In accordance with GRPFM practices that underlines the key importance of tracking budget expenditures to achieve gender equality, the SEM considers social spending at various levels and attempt to link them to development priorities. The SEM allows rationalizing public expenditures towards the realization of micro-fiscal objectives with the overall goal of achieving human development priorities and ensuring social justice. Through its different dimensions and indicators, and when adopted and applied to the national contexts of the different Arab States, the SEM allows to track the trend in general public budgets as well as in budgets exclusively allocated to women which would lead to informed policy making.

Therefore, the present paper discusses the importance of integrating a gender perspective in the Arab governments' budgets. It highlights the role to be played by the SEM as an enabler/catalyst to roll-out and implement gender responsive budgets, with overall objective of accelerating the achievement of SDG5. The paper is organized around five main sections. The first section describes the situation of women in the region through their different life's stages. Section two presents the concept of GRB as an effective tool to achieve gender equality. Section three overviews the GRB initiatives and the main challenges related to their implementation in the Arab States. Section four sheds the light on the importance of SEM as an enabler of GRB through its different dimensions and indicators. Based on data availability, the section attempts to assess the linkages between public expenditure and gender equality using the SEM's indicators. Finally, section five concludes by providing a set of policy recommendations.

1. Women in the Arab States: a well-known narrative of persistent inequalities

Gender inequalities are perceived at the different stages of girls and women's lives. Gendered roles, discriminatory practices and unequal access to education, economic and political opportunities hinder girls and women's empowerment in the Arab States and slowdown the achievement of SDG5. Based on the Gender Inequality Index (GII)⁵ reflecting the gender gap in major human development areas, gender inequality varies in the region from a low level of inequality of 0.079 as in the United Arab Emirates (UAE) to a high level of inequality of 0.795 in Yemen (Figure 1 in the Annex).

⁴ For more details about the Social Expenditure Monitor, see UN-ESCWA (2019).

⁵ <http://hdr.undp.org/en/content/gender-inequality-index-gii>

Following a life cycle approach, gender discrimination is perceived in the early childhood, adulthood and at older ages. Gender discrimination at early childhood is intimately related to girls' empowerment through education, early marriage as well as the social construction of gender roles. The conventional measures of the gender gap, as the net enrollment rate in different education levels, suggest that the gender gap in education is almost closed in many countries of the region. For the adjusted net enrollment rate at primary level, in all countries where data is available, except Sudan, more than 70 per cent of primary school age boys and girls are enrolled (Figure 2 in Annex). However, when at school, girls are discouraged from sciences and math subjects, which are of high importance for the labor market later in their adulthoods (Rapoport, 2017; UNDP, 2018). As most countries around the world have achieved or are close to achieve gender equality in primary education and as more and more girls are in the pipelines to transition to higher education levels, attention is now shifting to the quality of education and the competencies necessary for girls to increase their social and economic assets in their adulthood.

Moreover, girls are more likely to leave school for early marriage. In the Arab States, adolescent birth rate reached 46.8 births per 1,000 women aged 15–19 in 2019 (HDR, 2020). The prevalence of child marriage across the region is estimated at 1 in five young women. Around 17 per cent of women aged 20 to 24 years in Egypt, 13 per cent in Morocco, 28 per cent in Iraq, 8 per cent in Jordan, 6 per cent in Lebanon and 3 per cent in Algeria were first married or in union before the age of 18.⁶ Furthermore, girls at early childhood participate more than boys in the unpaid care and domestic work which contribute to the social construction of gender roles and leave girls with less time to school responsibilities. Perceptions whereby men are the breadwinners while the role of women is more associated with the responsibilities at home are largely prevailing in the Arab countries (El Feki et al, 2017). Empowering girls through learning by doing and through actions is being raised as a core element in girls' education.⁷ Such elements hint to approaches, and therefore associated actions and resources, to be followed to promote girls' empowerment and pave the way for empowered adults.

The discriminatory gendered roles at early age result in gender inequalities in the adulthood and an unequal access of women to economic and political opportunities, despite the progress achieved at the educational level (See Figures 3 and 4 in the Annex). As the main caregivers in the households, the double responsibilities of reproductive and productive roles, prevent women from equally participating in labor market as their male counterparts. This situation is particularly difficult for women in the Arab region with the limited role of family friendly public sector and the limited availability of affordable and adequate early childhood care as well as other care services such as for older persons and persons with disabilities. On average, women in the region spend five times more than what men spend on unpaid care work (Assaad et al, 2017; Nazier and Ramadan, 2018; UN Women and Economic Research Forum, 2020).

At the economic level, the ratio of female to male labor force participation rate is around 50 per cent in Qatar, Kuwait and UAE. While in countries in conflicts as Yemen and Iraq, female labor force participation is less than 20 per cent of male labor force participation (Figure 5 in the Annex).

⁶ <https://arabstates.unfpa.org/en/topics/child-marriage-5>

⁷ file:///C:/Users/592836/OneDrive%20-%20United%20Nations/Projects-Involvement/SEM/Docs/Learning%20by%20action_policy%20futures%20in%20education.pdf

Additionally, when women participate in labor market, they are more likely to be unemployed, especially young women. Female youth unemployment rate is 41 per cent in 2017 compared to 23 per cent for young men. The low female labor participation is negatively influencing and significantly reducing their readiness to engage in entrepreneurial activities (UN-ESCWA, 2020). Furthermore, when employed, women are mainly in the agricultural sector (25 per cent of female employment in 2017) or in informal employment with no social protection, weak payment and poor working conditions (Mohamadih, 2011; OECD and Ford Foundation, 2014; Nazier and Ramadan, 2018).

Women's political participation in the region is the lowest globally with 15.2 per cent of women represented in the parliament compared with the global average of 22.1 per cent. These figures hide considerable difference across the region.⁸ The highest participation is observed in the United Arab of Emirates, ranking third globally, with 50 per cent of seats in national Parliament held by women. The lowest participation is observed in Yemen, at the other end of the spectrum, with 0 percent of seats held by women. Other Arab countries are in between with different percentage of women represented in parliaments including Egypt (rank 65 – 27.5 per cent), Iraq (rank 72 – 26.4 per cent), Mauritania (rank 113 - 20.3 per cent), Bahrain (rank 141 - 15 per cent), Jordan (rank 156 - 11.5 per cent) and Lebanon (rank 179- 4.7 per cent).⁹ Similarly, the percentage of female ministers varies considerably between countries and in some countries may vary significantly from one ministerial cabinet to the other.

These compounded inequalities continue in old age. As a result of the unpaid care work and informal employment, older women are less likely to receive pensions compared to men. This gap increases the vulnerability of old women to poverty and economic hardships, especially with their life expectancy being longer than men in the region (UNDP, 2018)

Moreover, throughout their life, women in the Arab States are victims of violence inside and outside the households. This vulnerability to violence often increases in conflict periods and settings and among displaced population. Available data suggests that 37 per cent of Arab women have been subjected to violence against women at some point in their life, a percentage slightly higher than the worldwide average of 35 per cent (UNFPA, 2020). This violation of human rights has short term and long term significant economic costs. These costs include direct health care costs, legal costs, and indirect costs as decline in productivity and the emotional and behavioral impacts on children (Badr and Ramadan, 2019). According to the World Health Organization (2021), the prevalence of lifetime non-partner sexual violence among women aged 15-49 years old in Middle East and North Africa, estimated by Global Disease Burden in 2018, is 4 per cent. While the estimates of lifetime physical and/or sexual Intimate Partner Violence (IPV) among ever-married women aged 15-49 years old, estimated by UNICEF in the same year, is 29 per cent. These estimates are 6 per cent and 26 per cent Worldwide. For countries where data is available, the prevalence of lifetime IPV is more than 20 per cent. While the prevalence during the past 12 months varies between 10 per cent in Morocco and Tunisia and 17 per cent in Sudan.

⁸ <https://arabstates.unwomen.org/en/what-we-do/leadership-and-political-participation>

⁹ IPU database available from <https://www.ipu.org/>

The outbreak of COVID-19 pandemic and its social and economic drawbacks have exacerbated existing gender inequalities. Women are considered as one of the main vulnerable groups to the socio-economic impacts of COVID-19 crisis, with limited access to economic opportunities and technology devices. As a result of the lockdown, women are the one to bear the increasing care work responsibilities and e-schooling. Additionally, in a context of mobility restrictions and with the economic pressure, domestic violence has spiked in the region (United Nations, 2020).

These gender inequalities persist despite the efforts exerted by Arab States during the last three decades and following the adoption in 1995 of the Beijing Declaration and Platform for Action and the progress in its implementation as well as the implementation of MDG3 and more recently SDG5. Arab States have since put in place institutional mechanisms for gender equality and the advancement of women (often referred to as National Women Machineries) and developed and adopted a myriad of policies and strategies to achieve gender equality and empower women and girls. They have also invested in and strengthened gender mainstreaming processes in general, sectoral policies and strategies. Most of these policies and strategies, whether the ones dedicated to gender equality or the more general ones, are more aligned with women related international Conventions and the States' commitments to comply with their obligations.

Therefore, following Gender Response Budgeting (GRB) initiatives would strengthen the efforts invested so far and take the efforts a step further towards actual and sound implementation of policies and strategies and a maximization of their results. A gender analysis of public expenditure allows achieving gender equality by understanding the differential access to and use of public services by girls, women, boys and men. Girls, women, boys and men have different needs and priorities that need to be considered when planning public expenditure and allocating budgets.

2. GRB as an effective tool to achieve Gender Equality

Gender Responsive Public Financial Management (GRPFM), known as Gender Responsive Budgeting (GRB), allows to explicitly examine the impact of fiscal policy, Public Finance Management (PFM), and public administration on gender equality and girls' and women's development. GRB is a key tool used to ensure an effective allocation of government's resources towards achieving gender equality. It consists of incorporating a gender perspective in the different stages of the budgetary process and aims to promote accountability and transparency of intended and unintended impacts of fiscal planning on gender equality. Every stage of the budget process including planning, designing and implementation, is to be approached using a gender lens and following a gender-sensitive analysis (Sodani and Sharma, 2008; Sharp and Broomhill, 2013; Kolovich and Shibuya, 2016; Madhusuhanam, 2018; Rame and Seiwald, 2019).

Following the Public Expenditures and Financial Accountability (PEFA) global report on public financial management (2020), GRPFM includes several practices starting from gender impact analysis of expenditure policy and revenue policy proposals (GRPFM-1) to Gender responsive legislative

scrutiny of budgets and of audit reports (GRPFM-9).¹⁰ The different practices of GRPFM (figure 1) allows tackling the impact of each stage of the policy-making process and public spending on gender equality.

It is important to mention that GRPFM initiatives are generally implemented according to three stages that are often sequential but not necessarily mutually exclusive. First stage consists of awareness and analysis which ensures needed knowledge on inequalities are available and necessary capacities are built. Second stage is about accountability which ensures the transition from analysis to actual allocations of budget and from transparency to accountability of government. And the third stage consists of change and mainstreaming which ensures that the systems become gender sensitive and responsive (PEFA, 2020)

Among the 9 practices of GRPFM, GRPFM-5 is the most applied practice, as most of the countries provide sex-disaggregating data for services outcomes. Moreover, many countries consider that achieving gender equality requires allocating public budget to programmes that exclusively target girls and women. Though, following the South Australian framework, women-related programmes are one of three gender related expenditures (Table 1). South Australian was the first country worldwide to implement gender budgeting in 1984 (UN Women, 2016a; Welham et al, 2018; Hamdan and Bracco, 2020).

¹⁰ For more details about the GRPFM, see PEFA Global Report (2020).

Figure 1: The Nine practices of GRPFM



Source: Constructed by the author using PEFA Global Report (2020)

Table 1: The three gender related expenditures in the South Australia Framework

1- Specific programmes related to equal opportunities	Such as the establishment of day care facilities, mothers' parental leave and capacity building training for women to increase their access to economic opportunities.
2- General public expenditure exclusively targeting women	Such as health programmes to pregnant women and tertiary education scholarships for young women.
3- General public expenditure not exclusively targeting women or gender equality.	Such as budget allocated to reproductive health or sexual offenses courts. These allocations represent an important share of public budget and are not directly targeting women. However, they are not gender neutral as they may address women's needs and affect gender equality directly or indirectly. This category of expenditures is the most difficult to analyze from a gender lens.

Source: UN Women (2018)

3. GRB initiatives in the Arab States

Over the past years, many GRB initiatives have been rolled out and implemented in the Arab States, with significant variations among countries according to their macroeconomic situations, the institutional contexts and the fiscal challenges. Yet, most of the countries focused so far on programmes dedicated to women and on actions aligned mainly with GRPFM-5. These efforts are necessary but not sufficient to achieve gender equality. The next sub-section provides an overview of GRB initiatives in Arab countries to understand their scope and the progress in their implementation.

a. Insights on selected national GRB experiences from the Arab region

The review of GRB initiatives in the region suggests that, even if countries are not applying all nine practices of the PEFA GRFPM framework, they tend to work on all three stages proposed by this framework mentioned earlier in this paper. The region is advancing some promising initiatives despite the various challenges faced.

The pioneer country in the region is Morocco. Morocco was the first country to developed a gender budgeting initiative in 2002. Following the first stage of PEFA GRFPM framework that consists of awareness and knowledge on inequalities, the country started by assessing women's needs in different fields including education, health, judicial system, infrastructure and employment. It then developed fiscal policies to ensure women's equal access to education and health care and expand female's labor market opportunities. In 2014, Morocco applied the ninth practice of the GRPFM by approving an organic finance law according to which gender equality is considered in all line budgets and when defining performance objectives, results, and indicators (UN-Women, 2014; Kolovich and Shibuya, 2016; UN Women, 2016a; UN-ESCWA, 2018; Hamda and Bracco, 2020). This allows institutionalizing the gender budgeting approach to ensure the transition from analysis to actual allocations of budget and from transparency to accountability of government (Stage 2).

Since 2009, the Gender Report was developed to be part of each year's Finance Bill. As discussed by UN Women (2016), the report had been developed over the years. Starting by an assessment of the gender gaps, it includes section focused on human rights and more recently, it includes the share of employed female in each department and female's share of management position.

Inspired by the Moroccan example, in December 2015, a GRB pilot committee is implemented in Tunisia with the support of UN Women. The Tunisian GRB initiative consists on integrating a gender dimension in the budget during the preparation process of the five-year development plan 2016-2020. This included goals related to economic and social empowerment of women and the reduction of violence against women. Tunisia applies the ninth practice of the GRPFM with an organic budget law to institutionalizing GRB initiative and include gender-responsive budgeting in the plan. Accordingly, a gender report has to be included in yearly Financial Bill. (UN Women, 2016b; UN-ESCWA, 2018; Abassi, 2019; Rame and Seiwald, 2019).

In Jordan, since 2010, the Jordanian National Council for Women, with the support of UN Women, has provided technical assistance to the General Budget Department to introduce Gender Responsive Budgets since 2010. In 2015, a GRB network was launched including different members as the Ministries of Finance, Planning and International Cooperation, Health, Labor, Social Development Education, in addition to civil society and Parliament Gender advocates, private sector, political parties, youth and media associations. The aim of the Network is to translate objectives and goals into operational steps. Jordan implemented fiscal reforms to enhance planning and budgeting required to promote gender equality. And it increased allocations for women's key priorities. In 2013, gender was included in the budget circular and statement for the first time requiring all ministries, departments and units to consider indicators on women's and children's issues and number of employees by gender. Other efforts include the assignment of gender focal points, the enhancement of staff's capacities to design gender responsive plans and budgets, an attempt to estimate the beneficiaries of public services by sex and the incorporation of gender-sensitive indicators within the budgeting process (UN Women, 2016; Soufan and Al-Omari, 2019; Jordan USAID, 2019).

Following the South Australian's three categories framework, described above in Table 1, Egypt implemented its GRB initiative, with a primary focus on the category of "*Gender Specific Expenditure Allocation*". In 2005, Egypt established the Equal Opportunity Unit in the Ministry of Finance to promote gender equality and monitor its progress. In 2008/2009, the draft budget circular stated that budgets should reflect all needs of all family members to ensure equality (Kolovich and Shibuya, 2016). In 2010/2011, the first gender responsive performance-based budgeting was implemented. Different tools are used by the Egyptian government, including assessment of the services needed by women and men at the national and governorates level, gender mainstreaming in the socio-economic national plan for (2002-2007) and (2007-2012), development of gender indicators, benefit incidence analysis using sex-disaggregated data, analysis of the budget cycle and fiscal policies from gender perspective, engendering the call circular and the budget law and the analysis of public expenditure on gender equality. The GRB targets the following sectors given their importance to the society and gender equality: education, health, water, manpower, food security and social security (Morsy, 2012; UN-ESCWA, 2018; Hamdan and Bracco, 2020).

Information regarding GRB initiatives in oil exporting countries is limited. Though with the existing fiscal challenges, oil-exporting country may benefit from budget reforms including gender budgeting to optimize budget allocations, reduce the deficit gap, boost economic growth and increase productivity (Hamdan and Bracco, 2020). In Bahrain, gender responsive budgeting is introduced in its budget circular in the 2011-2012 Fiscal Year. The Bahraini Ministry of Finance encouraged ministries and agencies to conduct gender analysis of Budget (UN- ESCWA, 2018). In United Arab of Emirates, the Gender Balance Council was established in 2015 to develop and implement federal gender balance agenda and gender budgeting, in collaboration with the Ministry of Finance (Hamdan and Bracco, 2020). While in Yemen, as stated by Deputy Chair of Women’s National Committee in 2008, the Ministry of Finance had created channels for gender budgeting with gender budgets in many sectors. Though technical assistance is required. Women’s National Committee provides analytical framework to the government bodies to analyze the gender impact of their budgets (UN Women, 2016).

Other commonly used GRB practices in the region include the issuance of gender budget statement, the development of performance gender related indicators interconnected with expenditure and organic law to promote gender budgeting (Table 2).

Table 2: Commonly Practices applied in selected Arab States

	Gender budget statement	Fiscal data disaggregated by gender	Performance indicators related to gender equality goals	An organic law to promote gender budgeting	Assessment of women’s needs
Egypt		X			X
Iraq	X				
Lebanon					
Morocco	X	X	X	X	X
State of Palestine			X		
Tunisia	X			X	X

Source: Adapted by the authors using Kolovich and Shibuya (2016) and Rame and Seiwald (2019).

Remaining initiatives consist of national gender equality strategies as implemented by Lebanon, Tunisia, Yemen, and the United Arab Emirates; Parliamentary committee devoted to promote and strengthen gender equality as the ones put in place in Lebanon, Kuwait, and Yemen in addition to the establishment of female quotas in parliaments in Tunisia, Iraq, and the State of Palestine. GRB practices such as gender audits, gender provisions in public finance and budget laws and ex-post gender impact assessments of budget expenditures still lack in the region (Kolovich and Shibuya, 2016; UN Women, 2016a; Soufan and Al-Omari, 2019; Rame and Seiwald, 2019).

b. Challenges to GRB initiatives implementation in Arab States

GRB initiatives considerably vary and follow different paths across the region, as discussed above. Though, GRB initiatives face common challenges among different countries. In addition to the general bottlenecks in the fiscal system as lack of transparency, limited fiscal space and the discriminatory tax

system, GRB initiatives in the region are fragmented and lack an efficient integrated approach. Other barriers include insufficiency of data and relevant indicators and lack of usage of advanced tools which hinder the monitoring and evaluation of the programmes and policies (Rame and Seiwald, 2019; UN-ESCWA, 2019; Hamdan and Bracco, 2020). The main challenges faced by Arab States are summarized below.

- *Transparency and structure of budget system*

An efficient budgetary process requires transparency. Lack of transparency may be considered as one of the barriers to efficient allocation of public resources generally and for gender budgeting specifically. As suggested by OECD (2017); open, participative and inclusive budgeting where Parliaments, citizens and civil society are engaged in open debate about opportunities, tradeoffs, key opportunities, costs and benefits of the different public spending is required to ensure transparency. The participation of women and men in the design, implementation and monitoring phases of the budgetary process would ensure incorporating the needs and priorities of both of them. This can be applied by gender audits or gender needs assessments, tools that are still lacking in the region (Alain and Melegy, 2017; OECD, 2017).

Increasing budget transparency and the value of public spending, requires adopting Program and Performance Budgeting System (PPBS) instead of the line budget. The line budget applied by many countries in the region does not allow efficient allocation of public resources. While the PPBS allows linking public resources to specific targets and goals. The PPBS ensure efficient allocation of public budget to raise the speed and quality of services delivery. PPBS may accelerate the implementation of successful GRB by linking budget allocations to measurable gender targets and gender sensitive indicators (Alain and Melegy, 2017; OECD, 2017).

- *Limited Fiscal space*

Budget deficit and limited fiscal space are key challenges in the Arab States. Hence, efficient allocation of public expenditure is required to enable fiscal space and to finance development priorities as gender equality, while considering macro-fiscal sustainability. (Ruiz Abril and Ofosu-Amaah, 2009; UN-ESCWA, 2015). Public expenditure in the region should be reformed in a way to prioritize the expenditure and the investments in programmes and policies creating synergies in multiple dimensions to achieve gender equality (Birchall and Fontana, 2015). As highlighted by Azour (2018), the reallocation of an equivalent of 1 per cent of GDP from energy subsidies to investment in infrastructure, may result in 2 per cent increase in real GDP and create half a million of jobs. Re-allocating public spending towards gender-sensitive services would result in reducing gender gap in labor market. These services include public childcare facilities, pre-schools and home care systems for elderly, sick individuals and individuals with disabilities, as well as investment in safe and secured means of transportation (Puri, 2013; Hannan, 2007; Saiz, 2016).

- *Structure of tax system*

All gender budget initiatives in the region focuses on the spending side, although the structure of tax systems in almost all countries includes discriminatory deductions and exemptions. For instance, in

Morocco, unless women can prove the dependency of their husbands and children, they cannot benefit from dependency deduction (Kolovich and Shibuya, 2016; Azour, 2018). Additionally, personal income tax laws treat men and women differently. Women who are mainly the secondary earner income have a higher marginal tax rate compared to men who are the primary earner income. Such discrimination is observed as well in consumption taxes, given the different expenditure patterns of women and men (Birchall and Fontana, 2015).

- *lack of integrated approach and coordination*

Based on the overview of countries GRB's practices, we can conclude that no country in the region incorporate the gender perspective in all budgetary process stages as suggested by the nine practices of the GEPFM. The GRB initiatives in the regions are fragmented and not integrated. They are implemented by different bodies and units. These units' roles consist of integrating women's perspectives in the budgetary decision process. For instance, in Jordan there is the Jordanian National Council of Women and Women Study Units in different ministries. In Egypt, there is the Egyptian National Council of Women in addition to the Equal Opportunity Units in different ministries including the Ministry of Finance. In Tunisia, there is the Ministry of Women while in the United Arab of Emirates there is the Gender Balance Council. All these units and institutions aim to implement a gender balance agenda and to move the gender path forward through the transition from mainstreaming to institutionalization and accountability (UN-ESCWA, 2018; Rame and Seiwald, 2019).

However, it is observed that there is a lack of coordination between these bodies, the different government's institutions and stakeholders within each country. Additionally, the roles of these institutions may be constrained by lack of financial, physical and human capacity, in addition to the lack of knowledge and the resistance culture related to gender equality concepts among the governments' employees. There is a need for raising awareness and legislative reforms to institutionalize GRB and engender budgeting process. There is a need for an integrated approach to ensure that gender equality is an integral part of the budget process to ensure a successful GRB (Morsy, 2012; Rame and Seiwald, 2019; Hamdan and Bracco, 2020).

- *Lack of data and of advanced tools*

A successful GRB requires evidence-based policy development process, effective policies and solutions. This requires an assessment of girls' and women's status and gender gaps in the different sectors. The lack of data would make it difficult to evaluate, identify and monitor the needs and priorities of girls, women, boys and men. Limited availability of data and limited technical capacity may hinder the successful implementation of GRB (Rame and Seiwald, 2019; Hamdan and Bracco, 2020; Odera and Mulusa, 2020). This requires capacity building, strengthening technical knowledge and improve data-compilation. The availability of trend and up-to-date disaggregated data by sectors and by beneficiaries' characteristics (as gender, disability, education level) allow monitoring and

evaluating the impact of policies and programmes on gender equality and other development goals (UN-ESCWA, 2015; Rame and Seiwald, 2019; Hamdan and Bracco, 2020).

4. SEM as an enabler of gender equality and women's empowerment

The SEM (table 1 in the Annex) seeks to map the expenditures across seven dimensions allocated to males and females in three population groups namely children, young persons (15-24) and adults (24+) as well as to various other beneficiary groups including older persons, persons with disabilities, sickness and survivors, and social marginalized groups or at risk of social exclusion. SEM links the expenditures to identified/selected indicators that allow to assess the impact of policies and programmes on various beneficiary groups. Mapping all social expenditures in one place facilitates the identification of direct and/or indirect and intended and/or non-intended impact on the targeted groups and on other groups.

The SEM is thus an important tool to support GRPFM process across several practices. It facilitates the identification of levers across all social investments to maximize their impact on gender equality. In a context of limited fiscal space, budget deficit and gaps in development prevailing in Arab States, the SEM as an integrated and comprehensive framework, allows to rationalize public expenditure and efficiently allocate it to achieve macro-fiscal objectives, promote gender equality and other development goals.

“Social Expenditure Monitor (SEM): An Integrated Framework for Supporting Macro-Fiscal Policies and the SDGs”

A pioneering tool for Arab States, SEM is expected to provide a comprehensive mapping of public social expenditure to inform budgeting and social policy reforms. It is meant to improve allocative efficiency and effectiveness of budgeting. SEM is an enabling tool for rationalizing expenditure components to achieve different objectives: delivering quality public services; making “social investments” that promote inclusive development and social stability; enhancing economic growth and revenues over time.

SEM is aligned with the SDGs and provides a comprehensive measure of social expenditure across seven dimensions namely 1) education, 2) health and nutrition, 3) social protection and food security, 4) housing and community amenities, 5) employment and labour market interventions, 6) environment protection and 7) culture, arts and sports. The tool is flexible enough to be tailored to national contexts.

SEM is designed as a multipurpose policy tool offering several benefits:

- a) SEM is a pioneering tool for Arab States to assess social policy spending and reallocate resources to the neediest sectors of development;
- b) SEM provides a comprehensive mapping of social expenditure and informs Governments on rebalancing public expenditures priorities towards enhancing social protection reforms, addressing poverty and inequality, improving young persons’ capabilities, and furthering economic diversification, productivity and growth;
- c) To establish SEM, ESCWA will offer national workshops and training events on mapping and modelling tools to strengthen capacity of policymakers to undertake reforms in fiscal policy choices and make more efficient and effective budget decisions;
- d) SEM could be an advocacy tool for Governments to better highlight their needs for greater international cooperation and financing for sustainable development;
- e) SEM builds coherent statistics: it connects financial statistics to National Accounts, which enables better macro fiscal analysis.

Sources: https://archive.unescwa.org/sites/www.unescwa.org/files/page_attachments/brochure_social-expenditure-monitor-sem_english.pdf
(E/ESCWA/EC.6/2019/8/Rev.1)

4.1 SEM as a tool enabling GRB initiatives

The SEM can support i) GRPFM-1, ex-ante evaluations practices, by examining the impacts of policies on girls, women, boys and men; ii) GRPFM-5 by advocating for the production and the collection of sex-disaggregated data; iii) GRPFM-6 by allowing the mapping of government’s resources allocation

to gender equality related indicators and other development targets; and GRPFM-8, similar to GRPFM-1, by scrutinizing, ex-post, the impact of social expenditures on the advancement of gender equality.

As it maps all social expenditures at various levels, the SEM, through its dimensions and indicators, allows to assess the direct and indirect impacts of public expenditure allocation on gender equality. For instance, the “*education*” dimension of SEM measures the level and effectiveness of expenditures on education. Such expenditure contributes directly to gender equality (SDG 5) by closing the gender gaps in skills, driving equal education opportunities for all, in addition to its impact on innovation and scientific research. Similarly, for the dimension on “*health and nutrition*”, expenditure on reproductive health care (*indicator 2.3*), expenditure to end discrimination against women and gender-based violence (*indicator 2.4*) and other general public expenditure on health may directly and indirectly affect women’s outcomes and empowerment.

Investing in social and physical infrastructure are key factors in reducing and redistributing the burden of unpaid care work and domestic responsibilities, considered as major barrier to female’s labor force participation in the region (Birchall and Fontana, 2015). In Jordan, it was found that public spending on social care services may increase job opportunities by 2-3 times more than investing in other sectors that are mainly male-dominated, as construction, given its impact on redistributing unpaid care work (UN Women and the Jordanian National Commission for Women, 2019)

Additionally, public expenditure on water supply and network reservoirs (*Dimension 3 Housing and community amenities- indicator 3.2*), public expenditure on urban commuting (*Dimension 3 Housing and community amenities- indicator 3.4*) and street lighting (*Dimension 3 Housing and community amenities- indicator 3.6*), would result in reducing gender gap in education and in labor market. As known from evidence-based research, in households where there is no access to water, women often bear the overall responsibility for water within households.¹¹ Such task consumes time and energy leaving girls and women time poor and may prevent them from going to school and/or from participating in labor market. Developed communities with adequate and safe infrastructure and transportation would allow women to reconcile between their reproductive and productive roles and increase female’s labor force participation (Metropolis, 2016; United Nations 2018; Soufan and Al-Omari, 2019).

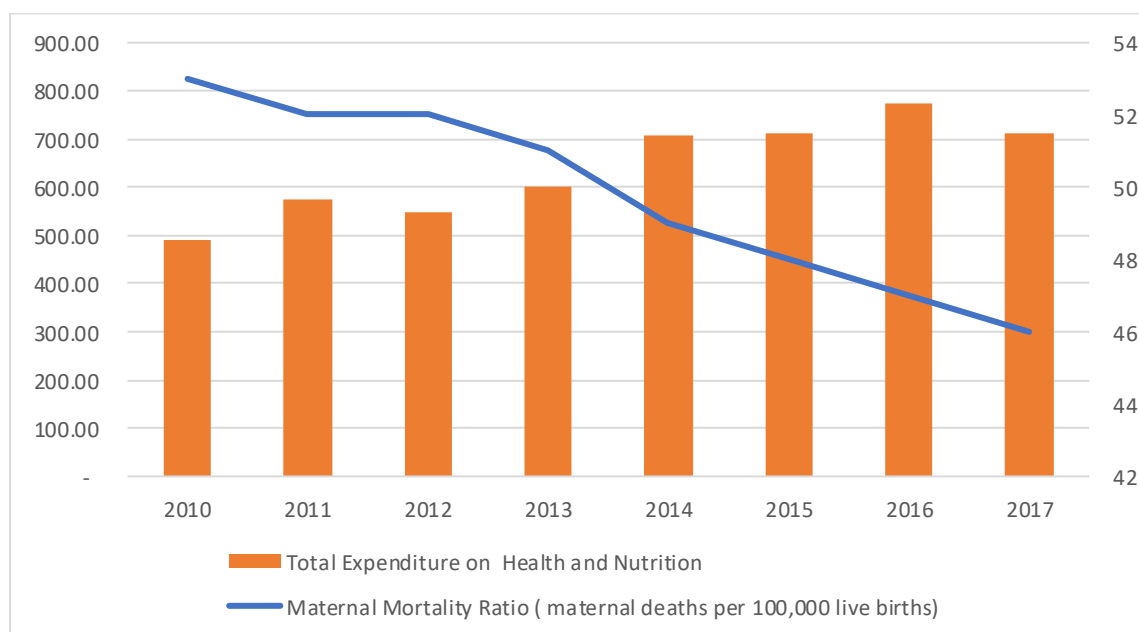
The evaluations permitted by SEM are however to be put into context. Actually, it is important to note that public expenditure is a necessary but not sufficient condition to achieve gender equality. As well, the linkage between public expenditures and gender equality indicators is not systematic as many other factors may enter into play and affect the final outcomes. In Morocco, the pioneering country in the region in implementing GRB initiatives, Kolovich and Shibuya (2017) assess the impact of public expenditure and the implementation of GRB on girls’ and women’s human capital. They found that despite the progress made till 2013 in implementing GRB, the country still lags behind the rest of the region in many performance indicators including gross secondary enrollment and maternal mortality ratio. In Egypt, the quantitative analysis of the impact of the cash transfer program provided to women, “*Takaful*”, shows no significant impact on women’s empowerment (IFPRI, 2018). And the

¹¹ <https://www.unescwa.org/sites/default/files/pubs/pdf/arab-population-vulnerability-water-scarcity-2015-english.pdf>

increase in social expenditure dedicated to discrimination against women and gender-based violence was not accompanied by a decrease in Intimate Partner Violence (IPV) estimates. On the opposite it increased from 14 per cent in 2014 to 18 per cent in 2018 (World Health Organization 2021; UN Gender Statistics, 2021). This means that budget allocated to end violence against women is necessary but not sufficient to eliminate violence and the situation requires better understanding of determinants of IPV and all possible interlinkages.

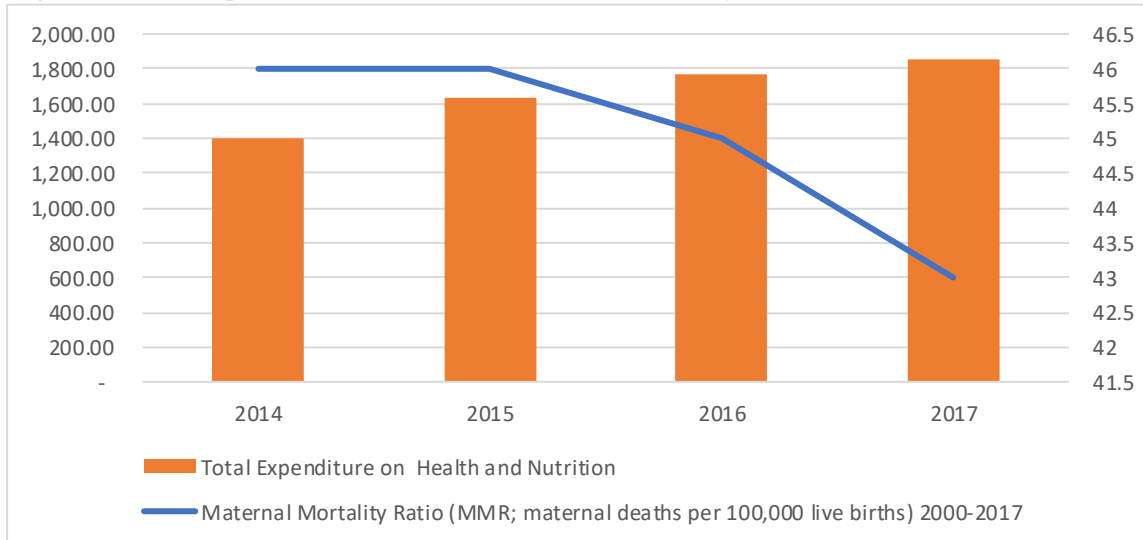
Drawing on data from Jordan and Tunisia, figures 2 and 3 show that an increase in public expenditure on health since 2010 was accompanied by a decrease in maternal mortality ratio in these two countries. While at the economic level, there was an increase in female labor force participation in Jordan since 2015 despite the decline of public spending on training and skills upgrading for females (Figure 4). Similarly, in Tunisia budget allocated to encourage female employment and promote equal opportunities and FLFP were not following the same trends (Figure 5). This means that increasing FLFP may necessitate more efforts. Increasing FLFP requires removing legal barriers, redistributing unpaid care work and domestic responsibilities, challenging the stereotyping and the traditional gender roles (Nazier and Ramadan, 2018; Rame and Seiwald, 2019 UN Women and Economic Research Forum, 2020).

Figure 1: Total Expenditure on health and maternal mortality ratio in Jordan (2010-2017)



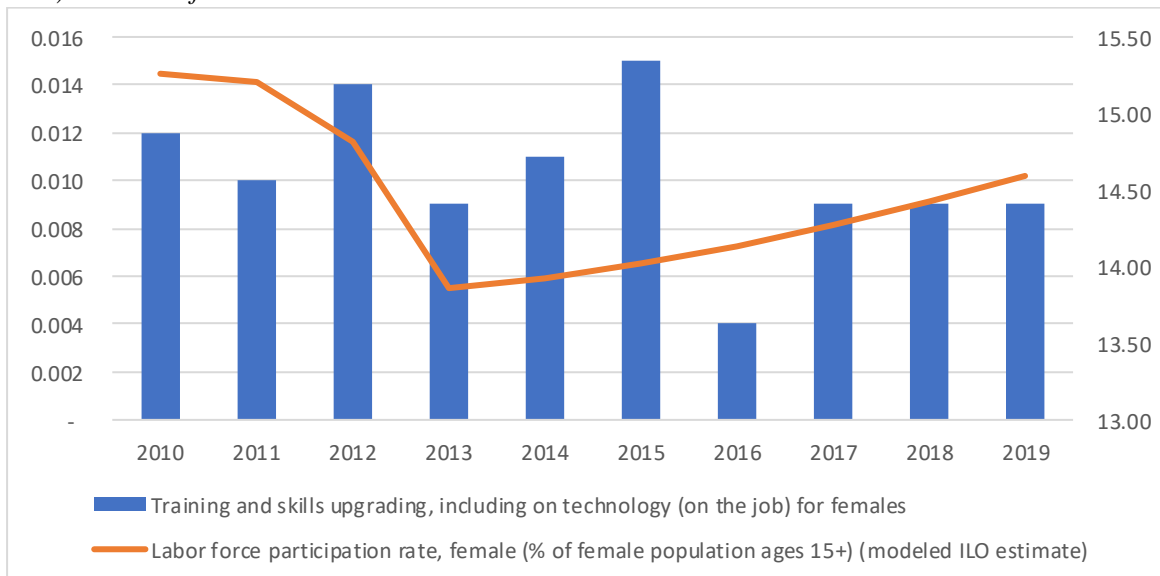
Source: Constructed by the author using SEM Indicators values provided by UN-ESCWA and UNICEF data

Figure 2: Total Expenditure on health and maternal mortality ratio in Tunisia (2010-2017)



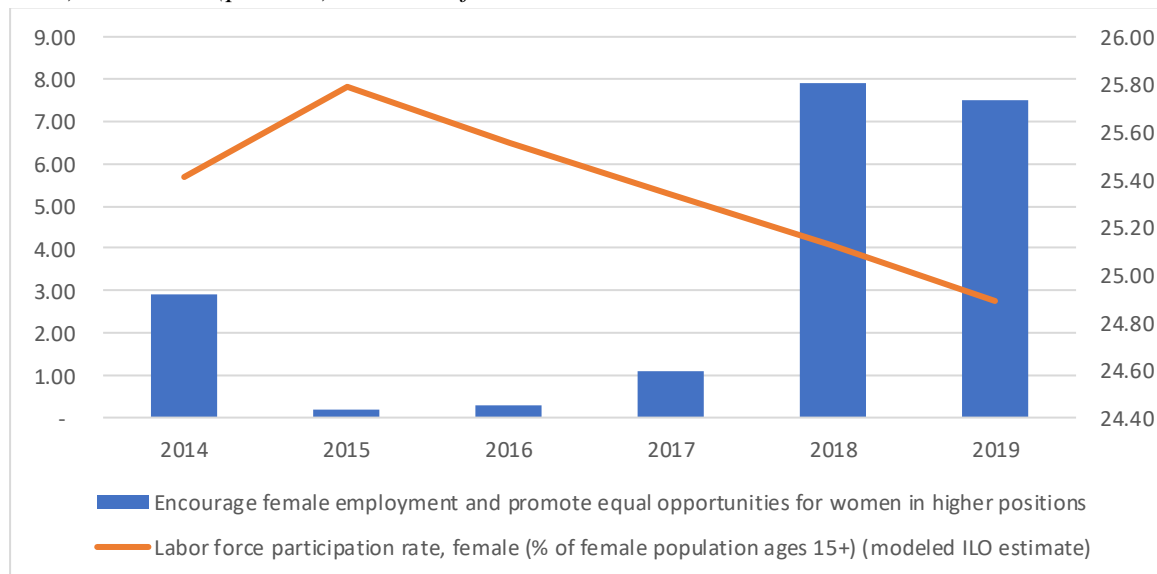
Source: Constructed by the author using SEM Indicators values provided by UN-ESCWA and UNICEF data

Figure 3: Budget allocated to training and skills upgrading for females (Million LCU) and FLFP (per cent) in Jordan from 2010 to 2019



Source: Constructed by the author using SEM Indicators values provided by UN-ESCWA and WDI data

Figure 4: Budget allocated to encourage female employment and promote equal opportunities (Million LCU) and FLFP (per cent) in Tunisia from 2014 to 2019



Source: Constructed by the author using SEM Indicators values provided by UN-ESCWA and WDI data

This is to suggest that the analysis of possible linkages among the various SEM dimensions and gender equality, supported by the evaluations related to GRPFM-1 and -8, had to be put into context, and without establishing systematic cause and effect linkages.

4.2 SEM as a tool to develop indicators to support GRB initiatives

Women and girls' situation as described in the first section of the present paper hints to several areas, relevant to women's empowerment, that can be added to the SEM to further support GRB initiatives in the region.

Actually, this situation is not static as changes, whether in terms of gains or losses, are continuously occurring and new needs and priorities emerging. Furthermore, considerable differences are observed across countries and even within countries between various geographic locations. Arab States demonstrate wide variations in indicators influencing and/or being influenced by gender issues: education when considering urban/rural divide and/or age groups, the quality of education, labor force participation across ages, health services availability and affordability, violence against women related services, access to technology, involvement in political life at managerial ministerial and municipal levels, access to care services, etc. Similarly, they consist of a heterogeneous group when considering their economic growth and development and associated public revenues and fiscal spaces. To sum up, women in the Arab region are an extremely diverse group in a vastly diverse region. Therefore, achieving gender equality necessitate tailored approaches, underpinning appropriate theories of change, to address the needs and priorities of different countries/geographic regions and different groups. As a

tool to realize gender equality, GRB initiatives could not be implemented without taking the specificities of each context into consideration.

The use of the SEM is expected to provide a country with a clear picture of all expenditure that permit to allocate or re-allocate funds following a clear agreed-upon policy of change such as investing more/first in education so women are able to join the labor market or investing more/first in labor market so women earn more incomes and are more able to invest in the education of their children. Paths and paces followed by countries may differ depending on numerous factors.

The potentialities of public expenditure to promote gender equality relies in the first place on the design and the implementation of sound policies and programmes across different sectors. Therefore, relevant indicators, that reflect the culture and social context of each country, are required to assess the impact of public expenditure on gender equality. These indicators should consider the direct and indirect impact of public expenditure on gender equality and other development priorities (Odera and Mulusa, 2020).

5. Concluding Remarks and Policy Recommendations

The present paper discusses the status of women in the Arab region, with an overview of the different GRB initiatives and the role of the SEM as an enabler to achieve gender equality. The different GRB initiatives applied in the region face a myriad of challenges including budget deficit, lack of budget transparency, constrained fiscal space, the taxes structure discriminating against girls and women and the limited availability of data and advanced techniques.

The paper reviews the concept of gender responsive budgeting and discuss it within the framework of Social Expenditure Monitor. The SEM and gender budgeting are mutually reinforcing as SEM can be considered as an enabler to GRB and may support gender budgeting efforts and benefit from them (UN-ESWA Center for Women, 2019). In the present context with the important health cost of the COVID-19, the precaution measures and the slowdown of economic growth in almost all countries, women are expected to be among the mostly affected by this pandemic, for many reasons. First as they are the one to bear the increasing unpaid care work and domestic responsibilities with the lockdown and e-schooling. Second, as they are mainly concentrated in the informal sector with limited access to social protection, technologies and assets, the gender gap is expected to exacerbate in many dimensions. Third, vulnerability to violence may increase with the lockdown and the economic pressure accompanying the pandemic. Accordingly, the importance of GRB as an approach and of SEM as a tool to facilitate GRB is magnified to efficiently allocate the limited resources available to governments to reduce gender gap and achieve other development goals without leaving anyone behind, especially in a crisis context as the present one.

Based on the present discussion, we can conclude by three main messages. First, we can conclude that achieving gender equality requires moving beyond public spending targeting women exclusively. General public spending may be gender sensitive with intended and unintended consequences on gender equality.

Second, no one initiative can fit all. Each country should be studied separately considering its social context, fiscal and macro-economic situation. Additionally, girls and women should not be considered as a homogenous group. As recommended by UNDP (2010), spatial mapping of girls and women needs and priorities and decentralization of the decisions are key elements to guarantee that needs of all girls and women are considered. Therefore, increasing female's participation in the political and administrative spheres are required to ensure that their voices are heard.

Third, trend and up-to-date disaggregated data by programmes and beneficiaries' characteristics are required to better monitor and evaluate the intended and unintended consequences of public expenditure and to better understand the synergies between the different types of expenditure.

It worth noting that the analysis in the present paper is limited by data availability. Hence, the present discussion assessing the linkages between public expenditure and gender indicators should not be considered as a causality relationship. More up to date data, indicators and advanced analytical tools are required to achieve gender equality and empower girls and women.

Within this context, SEM can be an enabler/catalyst to roll-out and implement gender responsive budgets. The SEM can importantly benefit from adding indicators related to women's empowerment and gender equality in order to better support GRB initiatives. Therefore, it remains also important to consider the suggested following areas to be highlighted or added:

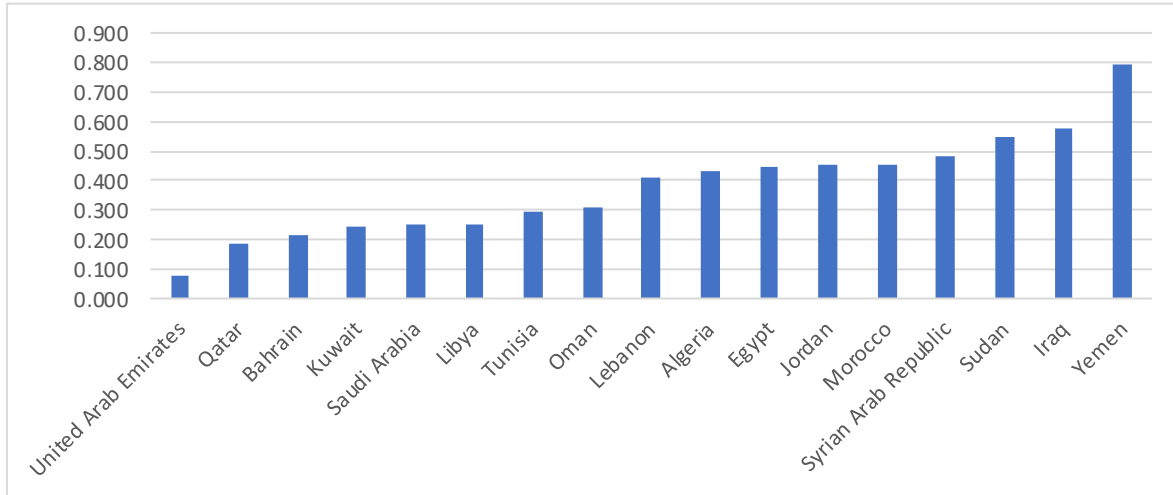
- Investments in new education curricula at various school levels
 - as explained in section one, an emerging need is to enhance action learning by doing for girls as part of their empowerment process to voice their concerns and participate in decision-making process at all levels (from the school, to the local community, to political participation at national level);
 - proposed indicator: number of girls in school committees/delegations;
 - in a climate changing world and given the importance of preserving the environment and pushing for green economies, it is crucial that women and girls are well equipped to contribute to green economies. Same is for the fourth industrial revolution and the new world of work. Thus, investing in girls and women's education and skills to actively participate and innovate in the changing economies:
 - proposed indicators:
 - number of girls and women involved in selected curriculum related to technologies and environmental studies;
 - number of girls and women who have access to internet and technology devices and the barriers in access to and use of internet;
- Investments to build the capacity of educators/institutors as they play an important role in changing or on the contrary perpetuating social norms and stereotypes;

- Proposed indicator: expenditures on capacity building and continuing training for educators;
- Cash and kind benefits to caregivers.
- Investments to increase women's participation/representation in local communities including municipalities, local committees, etc. that consist the close public sphere that would allow women to gain experience to move to larger public spheres such as parliament. Furthermore, women's participation would allow them to voice their concerns and needs to be taken into consideration in the public decision making;
 - Proposed indicator:
 - Number of women in various local committees;
 - Number of women heading/in leadership positions in institutions such as water management institutions; public transport management institutions; crisis management committees; as well as sector committees at regional levels;
- As recommended UN Women and Economic Research Forum (2020) recognize and redistribute care work. And investments in child care and early childhood facilities in addition to programmes and equipment to reduce/ease domestic chores.

Being a regional tool, the SEM allows for considerable experience sharing and learning.

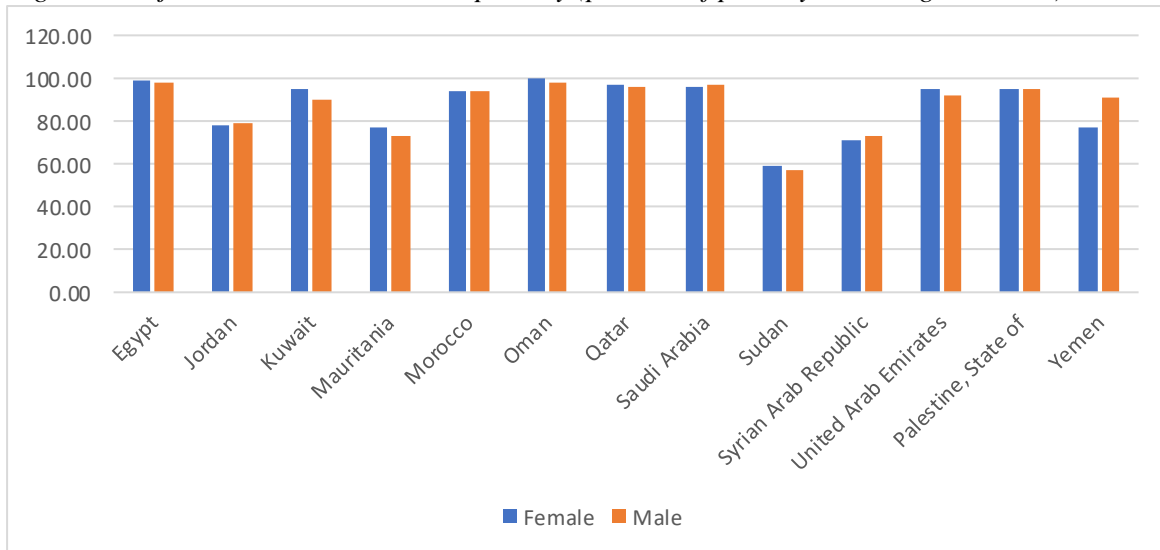
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Figure 5: Gender Inequality Index in 2019



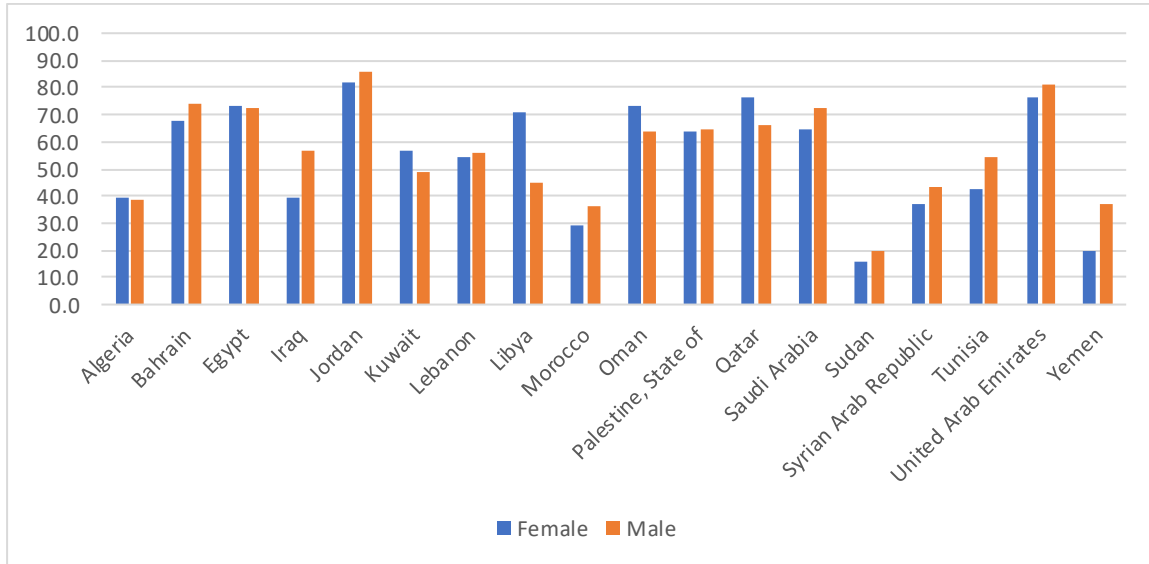
Source: HDR (2020)

Figure 6: Adjusted net enrollment rate, primary (per cent of primary school age children)



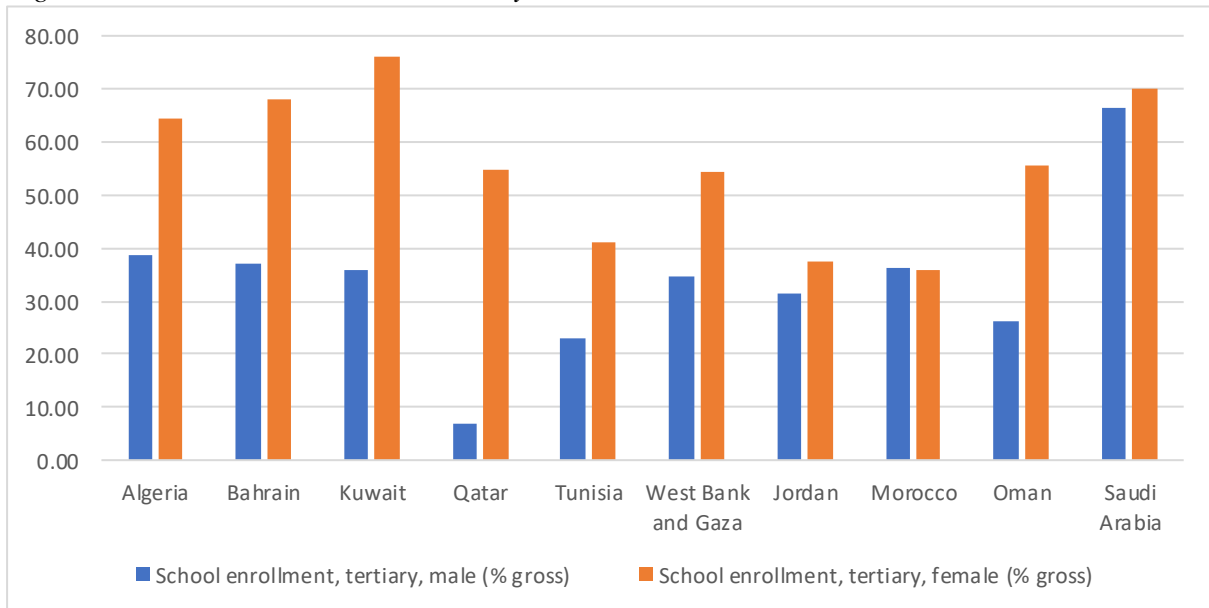
Source: World Development Indicators (2021)

Figure 7: Population with at least some secondary education (2015-2019)



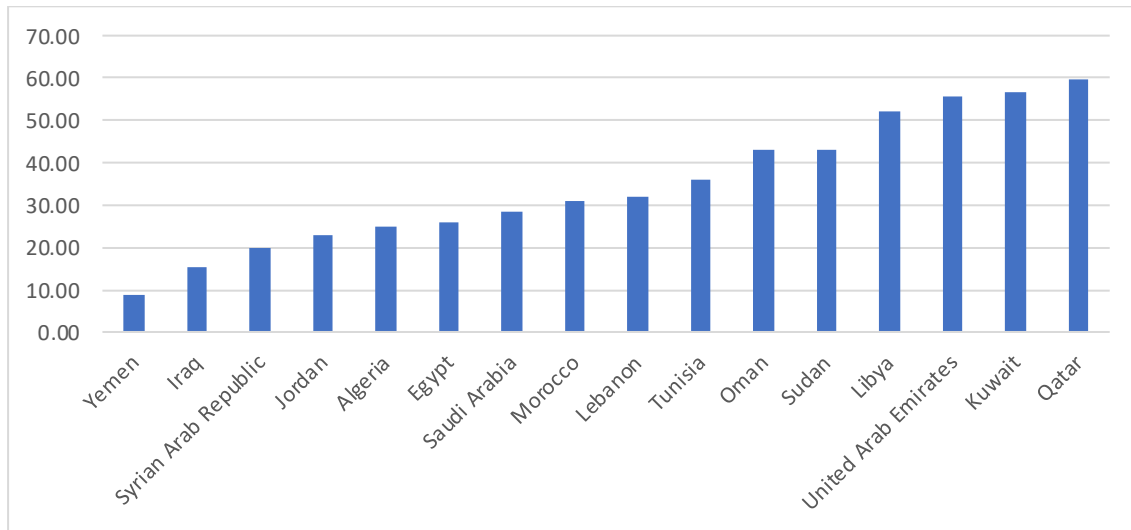
Source: HDR (2020)

Figure 8: Gross School Enrollment, tertiary



Source: World Development Indicators (2021)

Figure 9: Ratio of female to male labor force participation rate (per cent) (modeled ILO estimate) in 2019



Source: World Development Indicators (2021)

Table 1: SEM Dimensions and Indicators

Dimensions	Indicators
1- Education	1. Early childhood education
	2. Primary Education
	3. Secondary Education
	4. Post-secondary skill training
	5. Tertiary education
	6. Education for adults
2- Health and Nutrition	1. Outpatient services
	2. Inpatient hospital services
	3. Reproductive Health care
	4. Discrimination against women and gender-based violence
	5. Public Health services
	6. Expenditure on medicines, medical products, appliances and equipment
	7. Research and use of technology related to health and nutrition
3- Housing and community amenities	1. Housing
	2. Water supply network and reservoirs
	3. Quality of water supply
	4. Rural road connectivity
	5. Street lighting
	6. Community development
	7. Research on housing and community amenities
4- Labour Market Interventions and employment generation	1. Incentives to encourage female employment
	2. Training and skills upgrading including on technology (on the job)
	3. Grants and other incentives to private enterprises/startups for job creation
	4. Employment generation programmes
	5. Support to labor related research
5- Social Protection and Food Security	1. Support towards achieving basic income, housing and food security
	2. Unemployment benefits
	3. Support to family and children, including maternity benefits
	4. Subsidies to food processors
	5. Subsidies to Fuel (Gas and Oil)
	6. Subsidies to electricity
	7. Subsidies and other supports to farms
	8. Other nationally defined sets of goods and services.
	9. Research on social protection and food security
6- Art, culture and sports	1. Cultural facilities and events
	2. Promoting individuals and organizations in art and cultural fields
	3. Sports facilities and services
	4. Promoting athletes and teams
	5. Research on advancing sports, culture and art.
7- Environmental Protection	1. Soil Waste Management
	2. Wastewater management and sanitation facilities
	3. Incentives for renewable energy supply (hydroelectric, solar, wind, biomass)
	4. Protecting biodiversity/combating desertification/land degradation
	5. Research on environmental protection

Source: UNESCWA (2019)

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