The main steps are:

1. **Design**
2. **Identify**
3. **Collect**
4. **Calculate**
5. **Integrate**
6. **Share**

**Design Exercise**

**Identify Needed Intervention**

**Collect Data**

**Calculate Needed Resources**

**Integrate into Planning/Budgeting**

**Share Advocate Monitor**

UN Women acknowledges with appreciation the support and contributions of the following individuals to finalize this handbook: Liisa Kytola (consultant), Zohra Khan, Samina Anwar, Ghada Afaa, and Ammaru Kazi (UN Women Governance and National Planning Team); Dina Deligiorgis, Tania Farha, Mamadou Bobo Diallo, Tesmerelna Atsbeha and Khamsavath Chanthavysouk (UN Women technical advisory group on costing). Special thanks to Elizabeth Vilagomez, Rezart Xhelo, Anar Musaebava, Yamini Mishra, Bhumika Jhamb and Melissa Alvarado (UN Women country office staff); Tania Sanchez and Ana Valverde (UN Women country office staff); Soledad Salvador (CEPAS); Simonel Teshe (UNDP) and Jaziera Kayizzi (Ministry of Agriculture and Animal Resources, Rwanda) for providing information on the country case studies.

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The main steps are:

1. DESIGN
2. IDENTIFY
3. COLLECT
4. CALCULATE
5. INTEGRATE
6. SHARE

**DESIGN EXERCISE**

**IDENTIFY NEEDED INTERVENTION**

**COLLECT DATA**

**CALCULATE NEEDED RESOURCES**

**INTEGRATE INTO PLANNING/BUDGETING**

**SHARE ADVOCATE MONITOR**

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This handbook is a comprehensive step-by-step guide to costing gender equality priorities. Building on UN Women’s decade long work on gender responsive planning and budgeting, it responds to the growing global demand for guidance on estimating the financing gaps and requirements for achieving gender equality commitments.
This year marks the 20-year anniversary of the Beijing Declaration and Platform for Action, a historic blueprint for gender equality and women’s empowerment. Although we have seen much positive change over the last two decades, overall progress across the 12 critical areas of concern has been slow and uneven, and no country in the world has achieved gender equality.

One major barrier to progress is persistent and chronic underinvestment in gender equality and women’s empowerment. If we are to meet our ambitious post-2015 sustainable development agenda and reach a 50:50 Planet by 2030, we need transformative financing for gender equality and women’s empowerment that is unprecedented both in scale and scope, from all sources and at all levels.

This year, in the Political Declaration of the 59th UN Commission on the Status of Women, Member States pledged “to take concrete actions to ensure the full, effective and accelerated implementation of the Platform [for Action] through significantly increased investments to close the resource gaps which hinder the achievement of gender equality.” Our flagship report, Progress of the World’s Women 2015–2016: Transforming Economies, Realizing Rights, also highlights investment and the allocation of financial resources as key recommendations for achieving substantive equality and the realization of women’s rights.

There is no doubt of the urgent need to see these recommendations put into action. To support that next step, we need the data and accountability measures that identify and help us address the financing gaps in gender equality commitments. Our work on gender responsive planning and budgeting, undertaken in 73 countries worldwide, tells us that these gaps can be as high as 90 per cent. Identifying where interventions are most needed and quantifying their financial costs are vital first steps to achieving gender equality and women’s empowerment.

Handbook on Costing Gender Equality is a critical resource for us all. It is designed to support governments, multilateral and bilateral organizations, civil society and others in costing gender equality outcomes. Good data support good decisions. Well planned costing exercises allow for the redistribution of public spending to bridge existing financing gaps. Appropriately-designed social protection schemes, including pensions, child and family allowances, reduce gender gaps in poverty rates, enhance women’s access to personal income and help to reduce and redistribute unpaid care work.

Together we can make gender equality and women’s empowerment a reality. We must ensure that gender equality commitments translate into better financing and increased investments that enable women and girls around the world to live a life of dignity and realize their full potential.
SECTION I COSTING GENDER EQUALITY AND ITS LINKS WITH PLANNING AND BUDGETING PROCESSES

SECTION II UNDERTAKING A COSTING EXERCISE

1 Design the costing exercise
2 Identify the gender equality measures needed
3 Collect Data
4 Calculate the needed resources
5 Integrate findings into the sector planning and budgeting cycle
6 Use the findings to effect change

SECTION III COUNTRY CASE STUDIES

Albania
Bolivia
Honduras
Kyrgyzstan
Rwanda

ANNEX 1: Bibliography
ANNEX 2: References
<table>
<thead>
<tr>
<th>ACRONYM</th>
<th>Full Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>CBGA</td>
<td>Centre for Budget and Governance Accountability (India)</td>
</tr>
<tr>
<td>CIEDUR</td>
<td>Centro Interdisciplinario de Estudios sobre el Desarrollo (Uruguay)</td>
</tr>
<tr>
<td>DV</td>
<td>Domestic Violence</td>
</tr>
<tr>
<td>FOSDEH</td>
<td>The Social Forum on External Debt and Development (Honduras)</td>
</tr>
<tr>
<td>GDP</td>
<td>Gross Domestic Product</td>
</tr>
<tr>
<td>GNA</td>
<td>Gender Needs Assessment</td>
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<tr>
<td>GRB</td>
<td>Gender-Responsive Budgeting</td>
</tr>
<tr>
<td>HRCT</td>
<td>Human Rights Costing Tool</td>
</tr>
<tr>
<td>ILO</td>
<td>International Labour Organization</td>
</tr>
<tr>
<td>MDG</td>
<td>Millennium Development Goals</td>
</tr>
<tr>
<td>MDG3</td>
<td>Millennium Development Goal 3</td>
</tr>
<tr>
<td>MINAGRI</td>
<td>Ministry of Agriculture and Animal Resources (Rwanda)</td>
</tr>
<tr>
<td>MNT-GRB</td>
<td>National team on Gender Responsive Budgets (Bolivia)</td>
</tr>
<tr>
<td>MoF</td>
<td>Ministry of Finance</td>
</tr>
<tr>
<td>MoLSAEO</td>
<td>Ministry of Labour, Social Affairs and Equal Opportunities (Albania)</td>
</tr>
<tr>
<td>MTSS</td>
<td>Ministry of Labour and Social Security (Uruguay)</td>
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<tr>
<td>NAP</td>
<td>National Action Plan</td>
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<tr>
<td>NGO</td>
<td>Non-Governmental Organization</td>
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<tr>
<td>PIEGH II</td>
<td>2nd National Plan for Gender Equality and Equity of Honduras</td>
</tr>
<tr>
<td>PIO</td>
<td>National Equal Opportunities Plan (Bolivia)</td>
</tr>
<tr>
<td>RTI</td>
<td>Right to Information Act (India)</td>
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<td>UNAIDS</td>
<td>Joint United Nations Programme on HIV/AIDS</td>
</tr>
<tr>
<td>UNDP</td>
<td>United Nations Development Programme</td>
</tr>
<tr>
<td>UNESCO</td>
<td>United Nations Educational, Scientific and Cultural Organization</td>
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<td>UNFPA</td>
<td>United Nations Population Fund</td>
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<tr>
<td>UNICEF</td>
<td>United Nations Children’s Fund</td>
</tr>
<tr>
<td>VAW</td>
<td>Violence against women</td>
</tr>
<tr>
<td>VIO</td>
<td>Vice-Ministry of Equal Opportunities (Bolivia)</td>
</tr>
</tbody>
</table>
While governments have made commitments to action on gender equality, the lack of data on the costs of translating policy commitments into resources and investments limits the effectiveness and impact of their interventions. Quantifying the lack of investment in gender equality and women’s rights is an important first step to addressing this challenge. In 2006, the United Nations Millennium Project Task Force estimated the financing gap for MDG3 on promoting gender equality and empowering women drawing on data from five countries. The study found that the financing requirements for MDG3 ranged from USD 8.6 billion (2006) to USD 23.8 billion (2015) in these countries. More recent initiatives have aimed at estimating financing requirements in areas such as ending violence against women, HIV/AIDS and agriculture. A number of countries have also engaged in costing the implementation of multi-sectoral, National Action Plans on Gender Equality. To date, however, no systematic analysis of the different methodologies used for costing gender equality has been undertaken, nor an assessment of each method’s strengths and weaknesses.

This handbook is a comprehensive, step-by-step guide to costing gender equality priorities. It responds to the growing global demand for concrete methodologies to estimate the financing gaps and requirements for achieving gender equality commitments and builds on UN Women’s decade-long work on gender responsive planning and budgeting. It draws on experiences and lessons from UN Women’s global programme, “Increasing Accountability in Financing for Gender Equality.” It is also informed by a range of existing UN System wide work on costing as well as a “Global Seminar on Costing Experiences and Methodologies on Gender Equality” held in Bolivia in 2013.

THE HANDBOOK IS ORGANIZED INTO THREE SECTIONS:

SECTION I explores the rationale for costing gender equality and introduces the main approaches and methods.

SECTION II outlines the step-by-step process for undertaking a costing exercise and draws on country examples to demonstrate the approaches and methods used.

SECTION III presents five country case studies featuring costing work on gender equality.
SECTION I

COSTING GENDER EQUALITY: APPROACHES, METHODOLOGIES AND LINKS WITH NATIONAL PLANNING AND BUDGETING PROCESSES
This section provides an overview of initiatives on costing gender equality and presents the main approaches and methodologies used to cost gender equality interventions. It also explores the links between costing and planning and budgeting processes and explains **HOW** and **WHY** costing for gender equality is critical for ensuring gender responsive planning and budgeting.
What is costing?

Costing is the process of arriving at a proposed or estimated financial cost of undertaking an intervention or producing and delivering goods and services. With this information, governments are able to quantify the human, infrastructure and financial resources required to implement programmes and/or deliver services and to ensure that adequate resources are allocated in government budgets.5

SPECIFICALLY, COSTING CAN BE USED TO:

- Assist in transforming strategies and plans into operational and monitorable action plans and budgets;
- Demonstrate the resources and financing required to meet development targets, including human resource and infrastructure costs;
- Guide policy-makers on implementation, especially on prioritizing and sequencing programme interventions and on maximizing the efficiency of budget allocations; and,
- Compare cost estimates with current domestic and external revenue, including an assessment of the potential for reallocating and/or enhancing the efficiency of current expenditures, paving the way for an appropriate financing strategy.6

What is costing for gender equality and why is it important?

Costing for gender equality is both a technical and political exercise. From a technical standpoint, it estimates or calculates the sum of financial and non-financial resources needed to implement national commitments on gender equality and women’s empowerment, such as costing a national strategy or plan on gender equality, a sector-specific intervention or a law.

Costing as a political exercise supports governments to allocate sufficient funds to implement gender equality commitments. Whether costing exercises are undertaken by a government ministry or civil society organization, the findings and results can be used to influence and inform government planning and budgeting processes.

Because solutions and interventions addressing gender inequality are often multi-dimensional and multi-sectoral,7 and involve more than just one actor, costing policies, plans, laws or services that promote gender equality is complex and more challenging than costing sector-specific services or plans. Effective interventions in one sector may not be effective in another.

Greater coherence among and coordination of interventions at multiple, sectoral levels are therefore required to address gender inequality. Costing exercises must take into account these factors and considerations.

The budget is the government’s most important policy tool to realise gender equality. Without adequate and well-targeted resources, laws, policies and plans cannot be implemented successfully. Experience shows us that all too often the financial resources needed to implement gender equality laws and policies are not adequately considered.

Costing for gender equality is therefore essential for prioritizing, planning, and budgeting.8 Estimating the financing required to achieve a gender equality objective is the first step towards ensuring that policies are implemented. Costing is an important part of translating gender equality strategies into action plans with objectives, results, activities, inputs, and corresponding budgets that can be implemented and monitored by government agencies.
COSTING EXERCISES PRODUCE A NUMBER
OF IMPORTANT BENEFITS:

• Generate information on the resources needed to implement gender equality interventions, laws and policies and link gender equality objectives to budgets. Costing exercises help generate information about the kinds of activities and financial resources needed to achieve gender equality objectives or implement a specific law or plan. They also produce data on the financing (and implementation) gaps, highlighting what is currently allocated and what is needed, as well as raising stakeholder and decision-maker awareness of the links between adequate resources and the realization of gender equality goals.

• Raise awareness about the inter-sectoral nature of gender equality interventions and shared ministry responsibilities in achieving gender equality. By highlighting the multi-dimensional nature of gender equality, costing studies raise awareness for a multi-sectoral response to address gender inequalities. Specifically, costing exercises have enabled various ministries to better understand their roles and responsibilities in relation to implementing gender equality policies and plans.

• Mitigate the risk of policies not being implemented. Costing exercises are important for ensuring that policies, laws and plans are translated into interventions and actions that can be implemented and monitored.

• Support evidence-based advocacy. Advocacy is generally more effective when backed by solid evidence. Costing exercises concretely demonstrate the resources needed to implement a policy, plan or service.

• Elevate gender equality issues on the national policy agenda and generate public and media debate. Costing exercises, especially those using an impact costing approach, can develop powerful evidence and messages to highlight and raise awareness on the far-reaching impacts of gender inequality on individuals and society.

• Aid in resource mobilisation. Costing exercises can help make a case for increased funding from government and donors.

Costing exercises, however, can only go so far towards closing gender gaps. While financial resources are important, most strategies for achieving gender equality require a mix of financial investments and political commitment coupled with progressive changes in legislation, political and administrative rules, social attitudes and norms. If the measures or interventions that have been costed are poorly designed or implemented, increased funding will produce minimal benefits. This is why it is important to have well-formulated gender equality plans in place that are anchored in a robust situational analysis and knowledge of what works. These plans need to have clear objectives and interventions that flow from the analysis, support from the entire government and clear responsibilities for agencies charged with implementing them. It is also important to put in place a set of indicators to track and measure progress.

However, evidence alone does not always catalyse action by policy-makers. Decision-makers can be more influenced by their own values, the influence of others, such as lobbyists and pressure groups, and by political pragmatism, rather than by evidence. Therefore, developing targeted advocacy strategies is a critical part of any costing exercise, and must be considered from the outset.
Approaches And Methodologies For Costing Gender Equality

Costing Approaches

There are three approaches for costing gender equality:

Unit Costing calculates the financial resources needed to achieve a development goal, implement a policy or intervention, or deliver a service.

Impact Costing demonstrates the costs or adverse impacts of not carrying out specific actions to address an issue, or, conversely, the costs and effects of carrying out a specific action, both positive and negative.\(^\text{11}\)

Costing for gender responsive budgets analyses gender gaps in plans and budgets and estimates the costs of required actions.

UNIT COST APPROACH

Calculates the total cost of a service based on the unit cost of individual goods/services.

A unit cost is the cost incurred by the government to produce, provide or deliver one unit of a particular product. Unit costs include all fixed costs (i.e. plant and equipment) and all variable costs (i.e. labour and materials) involved in production. Unit costing aims to work out the total costs of providing a particular service or package of services based on the costs of individual goods/services that are based on current rates of spending/government price lists as well as rates of usage.

The unit cost methodology is used in all gender equality costing approaches, such as the impact cost approach. In the case of costing gender equality interventions, a unit could be addressing or processing a single case of domestic violence, providing a training workshop on gender equality or establishing an employment scheme for an unemployed woman.

Unit costs for a service are obtained by dividing the current spending on a service by the population the service covers. This is then multiplied by the usage rate. The cost to cover a specific population can then be worked out by multiplying the unit cost by the number of people needing the service. You can also use the allocations/costs of comparable services as a basis to estimate the cost of the particular service being introduced.

However, in many cases, this information is not readily available. Instead, teams have worked out costs of implementing a certain service by interviewing different service providers about the time spent on specific tasks that make up the service. The teams then calculated the average amount of time spent on diverse tasks and multiplied this figure by officials' salary information (and sometimes administrative and overhead costs) to estimate the cost of processing a single case of domestic violence.

Using current expenditure information for unit costs has its limitations because the approach calculates possible future costs on the basis of what is currently spent. It does not factor in time-dependent changes in prices or in the demand for services. Also, some target groups, such as those with special needs, may need more investment and require different kinds of interventions and therefore different costs.\(^\text{12}\)
Impact costing is used to calculate the socio-economic impact of a given intervention or problem in monetary terms.\(^{13}\) It can be used to demonstrate the effects and cost of taking or not taking action to address a given problem. It can also highlight the benefits an intervention would yield.\(^{14}\) The costs are often calculated using a unit cost approach, in addition to projecting the intangible costs.

This approach has been used to cost the impacts of violence against women (VAW) in particular. Impact costing measures the direct and indirect, tangible and intangible costs of VAW to survivors, their families, the community and society as well as to the government. The approach explores the experiences of violence survivors, studying and measuring the costs that survivors bear, such as out-of-pocket expenses (fees for support services, transport or shelter), loss of earnings and the value of missed paid or unpaid work due to VAW.\(^{15}\) It also considers intangible costs such as pain.

An impact costing methodology is comprehensive as it offers a broad assessment of the effects of a gender issue. Undertaking an impact costing study is a lengthy process. Data needs are extensive and the sample of interviewees is likely to be large.

Impact costing is best used for highlighting and raising awareness of the widespread effects of a gender issue on individuals and society. The approach is often used to advocate and mobilize support for legal and policy change, and the findings can inform the development of powerful, evidence-based messages for the media. In particular, impact costing approaches demonstrate that women’s human rights violations, such as VAW, are both social and economic issues. An example of the economic costs of VAW are the earnings losses that women experience in comparison to those who are not subject to VAW.\(^{16}\) The economic costs to gross domestic product (GDP) associated with the consequences of VAW can be even more persuasive. In countries with adequate resources to address VAW, the findings of impact costing can be used together with the findings of exercises that have costed laws and policies to analyse the cost-benefits of providing adequate funding for gender equality policies and programmes.

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**IMPACT COSTING**

Explores the full socio-economic effects and costs to individuals, families, the community, businesses and the government of a given problem; Can demonstrate the costs of taking or not taking action on a certain issue.

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**BOX 1**

**IMPACT COSTING OF DOMESTIC VIOLENCE IN VIETNAM**

In Vietnam, UN Women undertook a study to examine the costs of domestic violence impacts. The study assessed household-level costs as well as macro-level costs for the national economy, including service provision and productivity losses. The study was conducted through a survey with more than 1,000 women in different locations, qualitative interviews with women who had experienced domestic violence and interviews with service providers. It found that domestic violence has significant economic implications at the household, community and national level. Direct costs were estimated at 21 per cent of a woman’s monthly income. The total direct and indirect costs of domestic violence represented nearly 1.41 per cent of Viet Nam’s GDP in 2010.
The broad functions of planning and budgeting are to control and manage public resources and to plan for their future allocations. The budget process is always political. It reflects the priorities of the government in power and involves a process of negotiation between different actors in the allocation of resources to different policy areas.

Costing for gender responsive budgets (GRB) estimates the financing needs of gender equality interventions as part of a broader planning and budgeting process. The purpose of this approach is to ensure that resources are allocated to gender responsive programmes and services in government plans and budgets. It identifies gender equality interventions that address and respond to existing gaps in policies, plans and budgets through an analysis and assessment of budgeting and planning processes. GRB can also analyse the gender-differentiated impacts of revenue-raising policies and the allocation of domestic and donor resources.

GRB involves examining and influencing all aspects of the budget and the policies and programmes which underlie them to ensure the promotion of gender equality. It seeks to integrate a gender dimension into all of the stages and processes of the policy and budget cycles. In sum, GRB aims to ensure that a government’s policy commitments to gender equality are matched with corresponding and adequate budget allocations.

Planning, budgeting and costing are inextricably linked. Figure 1 explains how GRB is relevant at all stages of the planning and budget cycle, and how costing fits into GRB.

As the figure shows, costing for gender equality is an integral part of gender responsive planning and budgeting and should be integrated into a gender analysis of existing programs, budgetary allocations as well as planning and budgeting processes. Costing for gender responsive planning and budgeting looks beyond the specific allocations for a service or area under study, and includes an analysis of the whole budget process, including the laws and policies in the sector under study, and the stakeholders involved. This approach identifies gaps in current service provision and funding.

**Costing Tools and Methodologies**

The significance and application of costing across multiple sectors is growing as the methodologies to estimate budget costs are becoming more advanced. Within the context of the Millennium Development Goals (MDG), the UN Millennium Project developed an MDG Needs Assessment costing methodology to map the scale of practical interventions required to meet the MDGs. Since then, a number of other costing methodologies have been developed and used widely, especially in the education and health sectors. These include: UNESCO’s Education for All Costing Model; the One Health Tool, developed as part of the International Health Partnership; the Social Protection Floor Costing Tool which allows users to estimate the costs of different social protection measures and to examine the affordability and sustainability of increasing the scope and extent of social protection coverage; and the Human Rights Costing Tool (HRCT) developed by UNAIDS to estimate the costs of implementing UNAIDS’ seven key programmes at the provider level as well as average service unit costs at the national level.
FIGURE 1
COSTING IN GENDER-RESPONSIVE BUDGETING CYCLE

POLICY
Include gender perspectives in sector policies, budgeting and planning policies and instruments

PLANNING AND PRIORITY SETTING
Articulate gender priorities in national, sectoral and local plans.

PROGRAMMING AND BUDGETING
Identify programmes, set targets, estimate costs and allocate budgets

IMPLEMENTATION
Implement programmes effectively for equitable service delivery

EVALUATION
Include sex-disaggregated data in performance frameworks, track allocations and assess impact on gender equality

COSTING
Transform gender equality priorities into action plans with objectives, activities, results, inputs and corresponding financial costs
To cost gender equality priorities, the methodology developed for the MDG3 Gender Needs Assessment (GNA) was used primarily for the country interventions on costing shared in this handbook. The MDG 3 GNA was designed to identify both the actions and the resources necessary for meeting the MDG 3 target: “eliminate gender disparity in primary and secondary education, preferably by 2005, and in all levels of education no later than 2015.” The tool used an ‘unconstrained’ financial costing approach, calculating the actual financial resource needs, instead of using existing budgets or resource projections. It utilized a broad-based and integrated methodology and presented seven strategic priorities for action. Moreover, it attempted to overcome some of the limitations of sector-specific costing exercises by estimating the comprehensive costs of inter-sectoral interventions promoting gender equality and women’s empowerment.

Conducting the MDG 3 GNA involved: determining the status of women across social, economic, and political fields; identifying existing gender programs in place; assessing what gender programs would be the most effective for achieving MDG3; and identifying the best methods for implementing and scaling up these programs, including the human resources, infrastructure and financing needs required.

The human resource, infrastructure and investments required were estimated by: identifying a list of needed interventions; specifying targets for each set of interventions, such as the number of shelters per the number of survivors of domestic violence (DV); estimating the aggregate and intervention-specific resource needed for ten years (through outcome targets, coverage targets and ratios, as well as unit costs), and validating the results.

Since the development of the MDG3 GNA tool, UN Women and others have developed different methods for costing gender equality, many of them using the MDG3 tool as a basis. The main costing models that have been used by UN Women and others to cost gender equality priorities are outlined in Tables 1 and 2.

This handbook primarily focuses on the GRB approach to costing. In the next section, step-by-step guidance for planning and implementing a costing exercise is provided.

### TABLE 1

<table>
<thead>
<tr>
<th>METHODOLOGY OR TOOL</th>
<th>PURPOSES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender Needs Assessment tool</td>
<td>Guide to Use the Gender Needs Assessment Model and Tool Matrix (ENG)</td>
</tr>
<tr>
<td>Methodology for Costing the Second Gender Equality and Equity Plan of Honduras (PIEGH II)</td>
<td>Guide for Budget Costing with a Gender Perspective. Second Gender Equality and Equity Plan of Honduras. (SP)</td>
</tr>
<tr>
<td>Methodology for Costing multi-disciplinary service packages to assist women and girls who are victims of violence.</td>
<td>Manual for costing packages of multi-disciplinary services regarding violence against women and girls. UN Women (ENG)</td>
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</tbody>
</table>

### Table 2
**Other Costing Methodologies and Tools**

<table>
<thead>
<tr>
<th>Costing Tool / Methodology</th>
<th>Purposes</th>
<th>Policy Costed</th>
<th>Existing Documentation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Needs Assessment Tool</td>
<td>Determines the human and financial resources necessary to achieve the MDGs by 2015. Specific tools have been developed to cost MDGs 1, 2, 3 and 7 and a combined methodology for health-related MDGs 4, 5, and 6 (Integrated Health Model Tool).</td>
<td>Several (MDGs)</td>
<td>Manuals and tools (available at <a href="http://www.unmillenniumproject.org/">http://www.unmillenniumproject.org/</a>)</td>
</tr>
<tr>
<td>Tool for costing energy projects (UNDP and the Millennium Project)</td>
<td>Estimates costs to extend access to basic energy services in the medium- and long term.</td>
<td>Energy</td>
<td>Manuals and tools (available at <a href="http://www.unmillenniumproject.org/">http://www.unmillenniumproject.org/</a>)</td>
</tr>
<tr>
<td>Model to assess water and sanitation needs (the Millennium Project)</td>
<td>Estimates the resources required to achieve the MDGs (goal 10 and other MDGs) regarding people’s access to water supply and basic sanitation.</td>
<td>Water and sanitation</td>
<td>Manuals and tools (available at <a href="http://www.unmillenniumproject.org/">http://www.unmillenniumproject.org/</a>)</td>
</tr>
<tr>
<td>Model to estimate the resources needed to prevent, care for and mitigate HIV/AIDS</td>
<td>Calculates the resources needed to prevent HIV and provide care as well as to assist children in vulnerable situations or who are orphaned.</td>
<td>HIV/AIDS</td>
<td>Manual of the tool (available at <a href="http://futuresgroup.com/files/softwaremodels/ResourceNeedsManual.pdf">http://futuresgroup.com/files/softwaremodels/ResourceNeedsManual.pdf</a>)</td>
</tr>
<tr>
<td>Reproductive Health Costing Tool (UNFPA)</td>
<td>Estimates the cost of expanding a package of essential sexual and reproductive health services from current levels to universal coverage. It can also be used to cost improvements demanded by the health system.</td>
<td>Sexual and Reproductive Health</td>
<td>In the Final Report on Technical Review of Costing Tools, Inter-agency Steering Committee and the Partnership for Maternal, New-born and Child Health (2008)</td>
</tr>
<tr>
<td>Goals Model</td>
<td>Determines the effect of allocating resources has on meeting goals to prevent and treat HIV/AIDS.</td>
<td>Health</td>
<td><a href="http://www.futuresinstitute.org/pages/resources.asp">http://www.futuresinstitute.org/pages/resources.asp</a></td>
</tr>
<tr>
<td>“OneHealth” Costing Tool</td>
<td>Enhances analysis, costing and funding of health systems using different scenarios.</td>
<td>Health</td>
<td><a href="http://www.futuresinstitute.org/onehealth.aspx">http://www.futuresinstitute.org/onehealth.aspx</a></td>
</tr>
<tr>
<td>Education for All Costing Model (UNESCO Education for All22 Initiative)</td>
<td>This tool provides information to develop or improve a basic education system.</td>
<td>Education</td>
<td>A report summarizing the results of applying the tool is available at <a href="http://unesdoc.unesco.org/images/0018/001885/188561e.pdf">http://unesdoc.unesco.org/images/0018/001885/188561e.pdf</a></td>
</tr>
</tbody>
</table>

SECTION II

PLANNING AND IMPLEMENTING A COSTING EXERCISE
This section outlines the main steps to follow when undertaking a costing exercise and uses case study examples from different sectors to highlight differences in approaches, where they arise.
STEP ONE

DESIGN
THE COSTING EXERCISE

Before you begin the costing exercise, you should create a detailed plan for the design of the study in consultation with key stakeholders or a study reference group.

Creating this plan involves:
- Developing the Terms of Reference for the study;
- Agreeing on the research questions;
- Refining the methodology (i.e. sample size, data collection methods);
- Identifying available sources of information and which information sources you will use;
- Defining the costing framework or tool you will use; and
- Agreeing on the main deliverables and the timeframe of the study.

Establishing the costing team and partnership:
- Agreeing on the roles and responsibilities for each partner;
- Clarifying the skills set and experience needed and recruiting external researchers, if necessary;
- Establishing coordination and decision-making mechanisms to manage the costing exercise; and
- Agreeing on working methods (i.e. when and how you will come together with your partners to discuss and review the study’s progress).

At this point, you should also have carried out an initial situational analysis on the topic of your costing exercise. This means:
- Conducting an initial analysis of the information available to understand the scale and nature of the problem;
- Conducting a policy scan, reviewing documents and/or analysing the legal framework to understand what the government is already doing to address the issue you are costing; and
- Mapping the main actors responsible for delivering the service, intervention or policy that you are costing.

The following section takes you through some of the key considerations you should think about as you design a costing exercise.
Before you start a costing exercise, consider the responses to some of the following questions:

• Is there sufficient political will to act on the findings?
• Is the context in the country suitable?
• Are there good entry points and opportunities for initiating a costing exercise?
• Do government agencies have the technical capacity to undertake a costing exercise and to use the findings?

Ensuring that the national women’s machinery and civil society organizations have adequate capacity for supporting costing exercises and conducting advocacy and campaigns is also important. An appropriate policy context, such as the introduction of new legislation or policies, provides an important entry point for costing gender equality priorities. Generally, the prominence of gender equality issues on the policy agenda or in public or media debate is an enabling factor. Many of the country case examples shared in this handbook used the introduction of national gender equality strategies or plans or laws on women’s rights or preventing violence against women as entry points for undertaking costing exercises. Other entry points that are conducive to costing exercises include broader processes of technical assistance and capacity building. These processes can help ministries consider how their planning and budgeting policies, norms and instruments can better promote gender equality. In fact, many of the experiences shared in this handbook highlight the provision of such support to the government through a long-term GRB programme.

BOX 2

REVISION OF NATIONAL ACTION PLAN FOR GENDER EQUALITY PAVES WAY FOR A COSTING EXERCISE

In 2010, changes in political power in Kyrgyzstan were accompanied by a revision of the constitution as well as more visibility for gender equality issues in public debates. This created an opening for civil society to push for the revision of the National Strategy and Action Plan on Gender Equality. In 2012, Kyrgyzstan issued a new and very comprehensive Strategy for Gender Equality till 2020, marking the country’s first long-term strategy on gender equality. An inter-agency group followed with the drafting of a National Action Plan on Gender Equality (2012–2014). At this stage, the national women’s machinery, which was part of the Ministry of Youth, Labor and Employment, approached UN Women for support to cost the National Action Plan (NAP).
NEW LAW ON DOMESTIC VIOLENCE PROVIDES IMPETUS FOR COSTING EXERCISE

Increased reporting on VAW spurred a growing public debate on how to end VAW in Albania. In an effort to become an EU member, Albania signed on to international commitments on domestic violence in 2006. To align the legal framework on VAW with these new commitments, civil society organizations proposed a bill to Parliament to revise the Law on Measures Against Violence in Family Relations.

To implement this law, the Centre for Legal and Civic Initiatives approached UN Women to conduct a costing study. With support from the Ministry of Labour, Social Affairs and Equal Opportunities, the costing study set out to review resource allocations and to estimate the financing gap.

PURPOSE: Why are you doing a costing exercise?

Understanding why you are doing the costing exercise and how you intend to use the findings to influence change will enable you to cost relevant interventions and choose the most appropriate costing approach.

A few reasons for conducting a costing exercise might be:

- You might wish to accelerate the adoption of a law or a policy by demonstrating the benefits it will yield. You might also want to show the financial implications if the legislation or policy were not put in place.
- You might be a government ministry representative who wants to know how much it would cost to implement a gender equality plan in your sector, and then use the findings to influence the Ministry of Finance or your sector ministry to allocate more funding to certain programmes.
- You might work for a civil society organization that wants to raise public awareness and generate political debate on the impact and costs of a gender issue, such as domestic violence, in your country and through this to advocate with the government for increase funding allocations to address the issue.
- You might want to demonstrate how different sectors can work together and what kind of services they can provide to implement a comprehensive, multi-sectoral national gender equality strategy.
- You might want to highlight the financing gap for a particular gender issue, and to use this information to mobilize more funding from both government and donors.

WHAT: Identify what you will cost

Your purpose for carrying out the costing exercise determines what you will be costing. There are a range of issues, items and measures you can cost:

- Gender equality laws
- Gender equality policies or plans
- Activities or an intervention
- The impact of problems (violence against women, maternal mortality, the gender wage gap)
- Solutions to problems (e.g. improving prevention measures and services, providing universal access to services, implementing programs to eliminate wage gaps)
- Targets or outcomes to be reached, in specific sectors or across all gender equality goals
TIME AND RESOURCES: How much time and funding is required?

The complexity and scale of a costing exercise will determine the time and funding required. The size of your costing team will be partly defined by the size of your sample of interviewees or data. For instance, a large sample size may require a larger research team and necessitate more time given the greater number of interviews to conduct or survey responses to analyse. You should also factor in the time needed for coordinating stakeholders and convening meetings with them as well as the time needed to disseminate findings, conduct advocacy or campaign on the issue. If your funds are limited and you do not have much time, a large-scale and complex costing exercise will be difficult to carry out. Instead, working with a small but statistically credible sample provides a suitable and alternative solution.

You will also need to set aside funds to cover the costs of consultant(s) or experts in charge of the costing exercise. Depending on the purpose of the costing exercise, you should also allocate funds for any costs related to the dissemination of the findings, such as meetings to bring together different stakeholders, public awareness campaigns, and/or outreach to media.

In the country case studies featured in this handbook, the time required to carry out costing exercises ranged from two weeks to four months. For countries, such as Rwanda, that used a simple methodology to cost a straightforward plan or intervention, the costing exercise required approximately two weeks. In Kyrgyzstan, costing the National Action Plan on Gender Equality required two months given the time needed to manage the process and coordinate input from a large number of stakeholders.

Impact costing exercises, as discussed in Section I, require more time and more resources. They utilize a more complex methodology, rely on more information from different sources and tend to work with larger sample sizes.

METHODOLOGY: How will you cost?

The approach and methodology you use depends on the purpose and scope of your costing exercise, e.g. what you are costing and available data, as well as the resources you have, e.g. time, staff and expertise.

At times, it might be more practical to conduct a simple, costing exercise that does not rely on a complex methodology but that provides enough information to highlight key gaps. Such exercises can start a conversation about the need for increased funding to services that promote gender equality.

If you have limited resources, you may want to start small by costing an intervention or a range of measures using a simple methodology. For example, if your aim is to influence decision-makers to pass a law, and you are limited by time, you could use data from existing unit costs for similar services rather than carrying out a complex study with a large sample in which you calculate the exact unit costs of a service. An impact costing study is not the best approach if you are facing time and funding constraints and cannot conduct a study with a large sample of interviewees and data.

Conversely, if you want to ensure that a new policy or law is implemented, you might need to identify a set of concrete activities ministries should implement. To reflect this, your methodology may have to be more rigorous and may need to detail the activities each agency needs to implement and the resources needed to meet outcomes or targets, including salaries, supplies and administrative costs.

If you have a close partnership with the government, you could conduct a wider gender analysis of the government’s budgetary processes and policies to identify gaps in existing programs and funding as well as the additional services and resources needed.
PARTNERS: Who do you need to work with?

The final step is to consider the partners you need to work with at different stages of the costing exercise, once you have decided on what you will cost and how.

The wider partnership

You may need different partners for different stages of your costing exercise. The type of costing exercise you are conducting and its purpose determines the partners with which you need to work and in what capacity. For instance, if you are planning a large media campaign around your findings, you should work with an organization that has expertise in doing this.

Developing the partnership and getting buy-in from different government partners from the beginning is vital for the costing exercise. A close partnership can make the research process smoother and enable you to gain access to information on existing services and budgets. Obtaining ministry input also enables you to develop a fuller understanding of how services function and what is possible in terms of new activities and resources.

If you are carrying out a costing exercise as part of GRB, a great deal of information on different elements of the budget process, systems and allocations will be required. This is especially the case in countries where budget information is not publicly available\(^28\) and where you might also need to interview government agencies and service providers to determine the time they spend on different tasks to deliver the service. It can also take time for the government to produce and release information, such as government price and salary information. Timely communication about what is needed can therefore be beneficial.

In many countries, costing studies are part of wider efforts and partnerships to mainstream a gender perspective into national planning and budgeting processes and systems. Providing training and technical assistance on gender-responsive budgeting to government officials can help to raise awareness and capacity building on costing as well as to foster government participation and ownership for costing exercises. A close working relationship with government builds support for the findings of the costing exercise and increases the likelihood that they will be acted on.

Making the partnership effective

Partners should be involved from the beginning of the costing exercise and at key stages of the process as a way to build their ownership. As with any kind of partnership, you need to be clear about roles and responsibilities, such as who leads and coordinates the work. Many of the cases shared in this handbook, especially those that were conducted with government ministries, designated a working group or put in place a coordination mechanism that convened the different partners at specific, key stages during the study. Formalizing the partnership in some way, such as through a letter of agreement or a memorandum of understanding, can also support increased government commitment to the exercise.

A larger number of partners can make coordination more complicated and require more time as there are more views and inputs to consider. Despite this, having all key agencies on board is important, especially if you are costing cross-sectoral polices or plans.

As with most initiatives, interpersonal relationships matter. Successful initiatives often rely on the strong leadership skills and enthusiasm of one person or a small dedicated group.
The costing study team

To deliver a good quality costing study, you need to ensure that your team has the right mix of skills. These skills may differ according to the costing approach and methodologies used. For instance, you will need a gender expert if you are conducting a wider gender analysis of the planning and budgeting process or existing ministry programmes, ideally one knowledgeable on GRB. If you are using a simple unit costing methodology, it might suffice to have someone on the team who understands government planning and budgeting.

In many of the featured cases in Section III, the costing team often benefited from having an external consultant, who was either a GRB expert or familiar with government planning and budgeting processes and finance. In addition, many teams had a research institution or team of researchers with relevant sectoral expertise or strong research skills.

BOX 4

FINDING SPECIALIST SKILLS FOR YOUR STUDY TEAM

In Albania, the Centre for Legal and Civic Initiatives led the costing exercises on two measures of the Law on Measures Against Violence in Family Relations, specifically protection orders and the coordinated community response referral mechanism. The study team therefore consisted of a legal expert, a gender expert, an economist, and an international GRB expert who provided remote support.

These costing studies were carried out in partnership with UN Women, the Ministry of Labor, Social Affairs and Equal Opportunities, the Ministry of Justice, the Ministry of Finance, the Ministry of the Interior, the State Police, district courts, the Prosecutor’s Office, the five municipalities of Tirana, Durrës, Kukes, Korça and Vlora, as well as a civil society organization.
Your aim may be to introduce a new service, which requires you to identify the measures or activities needed to provide the service. You will then calculate the costs of these measures. How you will go about this depends on your starting point. If you are costing a law or policy that has relatively undefined objectives or little detail on the types of services that should be provided, you will need to do more work to identify the measures needed. If you are costing a ‘simple/straightforward’ intervention, the measures will have already been identified. You may, however, still need to identify the responsible public agencies for providing the service.

Most of the cases shared in this handbook convened key stakeholders and partners to identify and agree on the measures to be costed.

**STEP TWO**

**IDENTIFY THE GENDER EQUALITY MEASURES NEEDED**

Under this step, you will identify the measures, services, and interventions to be implemented by public agencies and that will ensure that a law, policy or plan is executed and its objectives are achieved.

What gender equality interventions are already being provided and what more is needed?

As part of your policy/legal and environmental scan, you will have identified the different services public institutions already provide or should be providing. The key questions you should seek to answer at this stage are:

- What services/interventions are available and are being provided?
- Who implements these services?
- What are the gaps?
- What new services should be introduced?
- Which agency(ies) should be responsible for providing them?
If you are costing a gender equality national strategy, policy or a plan, you can start by analysing how well-aligned sector strategies, policies, programmes and interventions are with the objectives and measures of the national gender equality strategy, policy or a plan. In doing so, you will identify what ministries are already doing that contributes to the achievement of the national strategy as well as the gaps and additional measures or activities that are needed. The following examples from Bolivia and Honduras demonstrate how the costing team identified measures to cost National Equal Opportunities Plans.

**BOX 5**

**ALIGNING SECTORAL OBJECTIVES AND ACTIVITIES WITH THOSE OF THE NATIONAL EQUAL OPPORTUNITIES PLAN TO IDENTIFY FURTHER INTERVENTIONS**

In Bolivia, UN Women supported a costing exercise of the National Equal Opportunities Plan (PIO) in collaboration with the Parliament’s Human Rights Commission, the Vice-Ministry of Equal Opportunities, the Ministry of Productive Development and Plural Economy, and the Ministry of Labour. The team first analysed the programmes, projects and annual budgets of the ministries responsible for implementing the PIO to identify how well sector ministries’ objectives aligned with and matched those of the PIO. To identify key gaps, the team also examined existing programmes and services provided by ministries that contributed to achieving the PIO’s objectives. The funding sources of these interventions were then analysed. The team then costed the new activities and proposed measurable monitoring indicators to incorporate into each ministry’s annual operating plans.

**BOX 6**

**ALIGNING SECTOR POLICIES AND ACTIONS TO THE NATIONAL GENDER EQUALITY PLAN**

In Honduras, UN Women and its partners adapted a matrix originally developed in Bolivia to support the implementation of interventions to achieve the objectives of the Second Gender Equality and Equity Plan of Honduras (PIEGH II). Together with the relevant ministries, the team analyzed each ministry’s strategic and operational plans and budgets, linking and aligning their objectives to those of the PIEGH II.

Instead of introducing new activities, the team recommended that ministries mainstream gender considerations in existing activities. For instance, the team recommended that the Ministry of Education introduce educational grants for young, pregnant women as part of its existing student grants programme, to reduce dropout rates. They made a similar recommendation to the Ministry of Development and Social Inclusion to allocate 30 per cent of its grant funds to support women’s organizations under an existing programme aimed at strengthening the democratic participation of civil society organizations.
The example from the Marshall Islands demonstrates how additional measures were identified to implement an existing law on domestic violence.

**BOX 7**

**IDENTIFYING MEASURES TO IMPLEMENT A LAW ON DOMESTIC VIOLENCE**

The Domestic Violence Prevention and Protection Act in the Marshall Islands had few specific references to service provision other than those provided by the criminal justice system. Given the country’s limited national budget, the costing exercise built on and modified existing services, rather than introducing new ones.

To begin, the researcher interviewed service providers and queried them on the services provided to DV survivors, the size of their caseload, the challenges they faced, including gaps in service provision. The researcher also consulted with faith-based groups and other organizations that come into contact with DV survivors. These interviews allowed the researcher to develop a good understanding of which actors to sensitize on the law and what services it provided to DV survivors. Through this costing exercise, the researcher also identified and costed a set of additional services using a government price list.

In the case of a prospective law, a policy debate may be taking place on the benefits and costs of different policy options. In such cases, a costing exercise will help you to estimate the costs of different policy options to enable policy makers to arrive at an informed decision, as in the following example from Uruguay.

**BOX 8**

**IDENTIFYING POLICY OPTIONS FOR MATERNITY, PATERNITY AND PARENTAL LEAVE IN URUGUAY**

In Uruguay, the Ministry of Labor and Social Security (MTSS) proposed legislation to extend maternity, paternity and parental leave entitlements to private sector employees, including owners and employees of micro-businesses contributing to a social security scheme. To estimate the costs of these different models of parental leave, the team interviewed stakeholders, such as the MTSS, the Ministry of Finance, and the National Institute for Women, and jointly identified a set of five policy options that were then costed. Each scenario offered different durations as well as options for dividing parental leave.

In any costing exercise, you should aim to interview a small sample of ‘beneficiaries’, or at a minimum consult with an organization that represents their interests to identify relevant measures to better address an issue. You can do this, for example, through a participatory needs assessment involving women that will be covered by the intervention. A participatory needs assessment will help you to identify the types of services women have used, what their experiences have been, what they think the existing gaps are and what kinds of services and interventions would best serve their needs. If you aim to interview a large number of service users, you need to be mindful of the time implications for your costing exercise. Participatory needs assessments also have cost implications.
The following example demonstrates a participatory needs assessment carried out in Bolivia.

**Box 9**

**Conducting a Participatory Needs Assessment on Women’s Employment in Rural Bolivia**

In Bolivia, a participatory needs assessment was carried out to identify the interventions needed to implement one of the seven priority strategies of Bolivia’s National Gender Equality Plan, specifically on “eliminating gender inequities in employment and reducing women’s dependency on informal employment, as well as eliminating gender wage gaps and reducing occupational segregation.” One of the Plan’s proposed interventions was to improve women’s employment opportunities in rural areas, and particularly the quality of women’s employment in family-owned farms, known as casas comunitarias productivos, that provide lodging to tourists, and where women farmers engage in economic activities such as raising llamas, spinning wool and producing textiles.

Through a participatory needs assessment with women in key regions of Bolivia, the costing team set out to assess whether the activities proposed in the ministry’s plan would benefit them and how they could be improved. Through these consultations, the team identified the need for improved water supply and sanitation systems in casas comunitarias and subsequently costed these interventions to estimate the resources required. Women also felt that a more hygienic environment would attract more tourists.

These services, in particular, play a key role in reducing women’s workload and enhancing their employment opportunities.

**Who is responsible for providing the service?**

As part of the costing exercise, you should also identify the responsible public agency(ies) for implementing the services and what activities they are or should be carrying out, especially when costing multi-sectoral policies, laws or plans, where multiple agencies are responsible for providing different aspects of the same service. According to Svensson (2007), costing exercises should identify interactions, synergies and complementarities in order to produce greater precision in cost estimates. Any duplication in services and activities should be identified and avoided in addition to coordination functions between public agencies/ministries discussed. This will produce a sharper assessment of which agency needs to do what and how much this will cost. Doing this will also help you collect information from the right target groups and actors.

It is important to note that, even in relatively ‘simple’ sector interventions, different levels of the same agency (i.e. national, regional or local) might be responsible for different stages of service provision. The following example from Albania demonstrates how costing of a coordination mechanism uncovered problems in communication between different actors.

**Box 10**

**Costing of a Referral Mechanism for Domestic Violence Survivors Highlights Problems in Coordination Between Municipal Actors**

In Albania, the Law on Measures Against Violence in Family Relations required each municipality to establish a coordination and referral mechanism to deal with cases of domestic violence. The study, which focused on costing this mechanism, found a number of coordination challenges between the different actors and services, such as insufficient communication channels and significant variations in the type of services provided in each municipality.
Prioritize measures/interventions to cost

Once you have generated a list of needed interventions, you should carry out a prioritization exercise with your partners to decide on the most critical measures to cost for achieving your objectives. This process inevitably involves some negotiation and assessment of trade-offs among alternatives.\(^{32}\)

To guide the selection of priority actions, you should determine a set of objective criteria. Depending on the context and the timeframe of the interventions, factors to consider include government capacity to implement the activities, the activities that will result in the greatest impact, and priority target groups.\(^{33}\) In your assessment of which activities are likely to be funded, you should also be practical and cognizant of the budget constraints of the government.

Prioritization is also relevant even after you have carried out the costing exercise. At this stage, you can use the information on the resources needed to agree on a minimum number of priority actions or measures that each public agency should implement. The following example outlines the prioritization process of the costing team in Honduras.

**BOX 11**

**IDENTIFYING THE MINIMUM PRIORITY INTERVENTIONS TO ACHIEVE THE OBJECTIVES OF THE PIEGH II**

In Honduras, following the initial exercise of matching sector ministries’ objectives and activities with those of the PIEGH II, the team organized workshops with relevant experts and different ministries to agree on costing a minimum number of priority actions critical for achieving each of the NAP’s priority objectives. To identify these actions, the groups consulted information sources on the situation of women in the sector, including existing gender gaps.
Defining coverage and coverage targets

Once you have identified the measures or activities to be costed, you will need to decide on coverage: who (which women, how many, and where?) and which regions (all regions or a few). By factoring in coverage, you are able to make a more realistic estimate of the funding needed to implement the proposed interventions.

Samples for costing exercises

A sample is a sub-set of the population from which you will collect information. It defines the number of people that the study will cover and also describes their characteristics. Having a large enough and representative sample means that your findings will be more accurate and robust. A representative sample reflects the characteristics of the population from which they are selected, such as survivors of domestic violence or women employed in a specific sector. For regional samples, you should select regions that are representative of your country as a whole. There are times, however, where you may have to choose a region that is unrepresentative, because it has a certain service that you want to cost.

Considerations of practicality and time are important when you are deciding on a sample size. For instance, if you need to do field work and interviews as part of your costing exercise, the size of your research team might not be sufficient to interview a large number of individuals in different regions. Even if you are not conducting field work, you need to be aware that larger data sets require more analysis. These considerations must be factored into the timeframe of your study.

The following example from Albania demonstrates how a regionally representative sample was selected to cost domestic violence protection orders.

**BOX 12**

**ENSURING A REGIONALLY REPRESENTATIVE SAMPLE**

In Albania, the team selected four districts with different characteristics and indicators for the costing study on protection orders and the community coordinated response mechanism to domestic violence. These districts were chosen to provide a representative picture of needs and costs of service provision.

Factoring coverage targets into cost calculations

Factoring coverage targets into cost calculations will enable you to make more realistic calculations of the amount of funding needed to implement the interventions you are proposing. Coverage targets allow you to work out the number of services that should be provided for a certain number of women and how much this will cost. In order to determine coverage, you will need to know the size of the population affected by the issue and the current usage rates of the particular service you are costing.

However, in some cases, due to a lack of data, you might not know the size of the population affected by an issue. If you are costing interventions in a particular geographic area where this data is lacking, you can use national averages. If this data is not available, you might want to assume that everyone will benefit from the intervention. Defining coverage is more challenging if you are costing a policy that has a range of interventions implemented by a number of ministries.34
When costing, you need to be aware of the main gender gaps and issues in the sector under study. You need information about the scale of the problem you are trying to address. For instance, if you are costing a service (or a law or policy that requires this service to be implemented), you need to be aware of the governing legal framework related to your area of study, the services required by law, and the agency or agencies charged with providing them. You also need to know how many services exist and where they are available; how many individuals/women use the services and how often; the agency responsible for implementing them; and the level of planned or actual government allocations for the implementation and delivery of these services. Your costing exercise should also include potential and incremental increases over time related to growing demand for services.

Table 3 outlines the different data needed for different gender equality costing models/approaches.

Once you have identified your data needs, you need to plan how to collect the data. Data collection methods include interviews, surveys or reviewing documentary information.

Common challenges in data collection that you might encounter are budget data not being publicly accessible in some countries, underscoring the importance of having a close partnership with the government. In some countries, ministry budgets do not include donor funds, which may lead you to underestimate the scale of funding for a particular service. Moreover, available budget data might not be adequately disaggregated to aid you in determining allocations for certain services, unit costs, as well as overhead and administrative costs.

In many countries, data on specific issues such as prevalence rates of violence against women might not be available.35 As previously mentioned, national-level averages can be used if no local data is available.
## TABLE 3
**DATA NEEDS FOR GENDER EQUALITY COSTING EXERCISES**

<table>
<thead>
<tr>
<th>TYPE OF DATA</th>
<th>SPECIFIC DATA NEEDED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data on the issue</td>
<td>Situation of women in the sector/issue under study, including information on key indicators and gender gaps</td>
</tr>
<tr>
<td>Scale of the issue/problem (e.g. VAW)</td>
<td>In the case of violence against women:</td>
</tr>
<tr>
<td></td>
<td>• Prevalence data (the number of people who are currently affected, i.e. the proportion of cases in the population at a given time)</td>
</tr>
<tr>
<td></td>
<td>• Incidence data (annual number of those affected)</td>
</tr>
<tr>
<td></td>
<td>(proportion or rate)</td>
</tr>
<tr>
<td></td>
<td>• Cases reported</td>
</tr>
<tr>
<td></td>
<td>• Rates of service use</td>
</tr>
<tr>
<td>Information on how the government is addressing the issue</td>
<td>Government legal frameworks and policies to address the issue</td>
</tr>
<tr>
<td></td>
<td>Programme data: what services are provided and planned, where they are available (geographic coverage), and for which target groups; programme monitoring and evaluation information</td>
</tr>
<tr>
<td></td>
<td>Information on which level of government is responsible for delivering the service(s) (national, provincial, local)</td>
</tr>
<tr>
<td>Government funding for issue</td>
<td>Budgetary information: allocations, expenditures and revenues for services/issue</td>
</tr>
<tr>
<td>Cost data</td>
<td>Unit costs of services (including administrative costs and overhead)</td>
</tr>
<tr>
<td></td>
<td>Salary data for different levels of officials in different ministries</td>
</tr>
<tr>
<td></td>
<td>Price lists for administrative/overhead costs, transport costs, etc.</td>
</tr>
<tr>
<td>Information on the planning and budgeting process, systems and tools</td>
<td>Annual budget documents</td>
</tr>
<tr>
<td></td>
<td>Main planning and budgeting systems and tools used</td>
</tr>
<tr>
<td></td>
<td>Call circulars</td>
</tr>
<tr>
<td></td>
<td>Budget submission forms that sector ministries submit to the Ministry of Finance</td>
</tr>
<tr>
<td>Information on how the issue affects women, families, the state and companies (relevant for impact costing)</td>
<td>Information on how different aspects of women’s lives are affected by the issue and the severity of effects (for instance in the case of VAW)</td>
</tr>
<tr>
<td></td>
<td>Information on who bears the costs (Individual, family, state, companies, etc.)</td>
</tr>
</tbody>
</table>

Adapted from Coello-Cremades, R. and Zabalaga, C. (2013) and UN WOMEN and Australian Aid (2013).
Collecting data to calculate unit costs

Ready-made unit cost data might not be available for some services. This is often the case when costing services or measures for programmes addressing violence against women. To calculate such costs, you might need to administer a survey or interview staff working in agencies that provide services to VAW survivors to gain an understanding of the kinds of tasks staff perform and the time spent on these tasks. The following example from Albania demonstrates how interviews were carried out with service providers.

**BOX 13**

**COLLECTING DATA ON TIME SPENT ON TASKS INVOLVED IN HANDLING A PROTECTION ORDER**

In order to calculate the financial cost of services stipulated by the Law on Measures Against Violence in Family Relations in Albania, the team collected data on the time that staff in police stations, district courts and district prosecutor’s offices spent on tasks related to handling a protection order. First, the team developed and distributed questionnaires to relevant actors and conducted interviews with service providers, probing them on the specific tasks related to dealing with a simple or a complicated case of domestic violence, as well as the time they spent on each task. The team also interviewed domestic violence survivors to better understand the kinds of costs they incurred when filing a protection order or reporting a case.

Collecting budget data

You will need access to detailed government budget data in order to determine funding allocations made to different services and programs. Ensuring a close partnership with the government can greatly facilitate access to this information. However, in some cases, you might be conducting the costing exercise without the participation of the government.

In terms of budget information, you need to know how much is allocated to your area of concern and what the source of funding is (donor or government funds). If you want to understand how gender issues are addressed in the planning and budgeting process and what opportunities exist for doing this better, you also need information on gender gaps in both budgets and plans. Applying gender-responsive budgeting tools to assess and analyse budgets and plans will support this type of data collection.

The following example from India demonstrates how a civil society organization addressed data access challenges in its costing exercise.
BOX 14

USING THE RIGHT TO INFORMATION ACT TO ACCESS STATE BUDGET DATA

In India, when the Centre for Budget and Governance Accountability (CBGA) faced resistance from the state government on making information on budget allocations available to support the implementation of the Protection of Women from Domestic Violence Act, the costing team used the Right to Information (RTI) Act to gain access to this data. The team filed RTI applications in 27 states and 7 Union Territories to collect information on the kinds of provisions states had made to implement the Act and the amount of funding allocated and spent, including on specific line items/components. Filing an RTI was a complex process. The research team had to contend with each state’s different language as well as different forms and procedures. Even with an RTI request, the process was lengthy, taking more than three months for many states to respond.
What costs are there and how are they calculated?

There are two approaches to calculating costs:

- **Incremental costing** estimates the additional financing required to implement new interventions only. Incremental costing excludes costs already in the government budget.

- **Total costing** calculates the total cost of all of the interventions needed to meet development targets by estimating the cost of new interventions as well as the interventions needed to sustain current infrastructure and service coverage.36

When calculating costs, you will need to consider different financial information. Costs can be estimated using **current, past or annual estimates** of available resources. Most of the case studies in Section III based their estimates on current or past costs.

Costs can also be calculated **based on what is needed** to attain the targets. This method of calculation is called ‘**financially unconstrained**’ costing. Financially unconstrained costing presents the full financial resource requirements, maintaining current spending and the additional spending required to implement a certain activity or to meet development goals. It only considers the capacity constraints of public agencies.37 This method makes it possible to calculate the **financing gap**, which is the difference between what is needed and what is currently spent on the issue. The MDG3 Gender Needs Assessment referred to in Section I is an example of this approach.

**UNIT COSTS**

This handbook will focus on the unit costs, given that this was the method selected by many of the case studies in Section III. A unit cost is the cost of a single unit of an intervention, service or item. It is calculated by working out the total cost of providing a service and dividing this cost by the units produced. The types of costs that form part of a single intervention are:

- Salary costs
- Transportation
- Supplies
- Professional fees
- Per diems
- Administrative and overhead costs, such as rent, utilities, and supplies.
A unit costing approach has its limitations though. Because the approach is based on current expenses, if the rates or prices of required inputs change, unit costing will not provide you with an accurate estimate of total costs. This is why investment forecasts calculated on the basis of current unit costs can under-estimate real needs. Equally, calculating costs for extending a service to a different target population using prevailing unit costs might also under-estimate the resources needed. For instance, reaching excluded groups or those with special needs may require different kinds of interventions that entail a larger investment and therefore different costs. To address this, you may want to make assumptions about increases in unit costs and factor this in your calculations.

**Simple methods for estimating unit costs and total costs**

**ESTIMATING UNIT COSTS**

To estimate the unit cost of a service, you will need to obtain a list of government rates or prices that reflect the standard prices for different salaries, services and supplies. To arrive at more accurate costs, you should also find information on administrative and overhead costs. Often, you will not be able to estimate the costs of services solely from using government price or budget information. In such situations, additional steps might be needed to calculate the actual costs of services through a time-spent-on task study.

Sometimes unit costs will not be available for the exact service you are costing. In these cases you may need to estimate costs by using cost information from a comparable or past service, even if the services are being extended to a new beneficiary group or region. To calculate the cost of a new service, unit costs can be estimated based on the services already being provided, and the number of staff it takes to provide the service as well as their salary information.

**CALCULATING TOTAL COSTS**

To arrive at a total cost, you multiply the unit cost by the number of units that need to be delivered and the number of people that need to receive the service. You will need to calculate the ratio of unit of service delivery/population - in other words, how many members of the population can be served by one unit (e.g. the ratio of trainees per vocational training programme). The formula below shows how unit costs are multiplied by the target population to estimate the total cost:

\[
\text{Total cost} = \text{Population size} \times \frac{\text{percent of population reached}}{\text{number of interventions per person}} \times \text{unit cost of the intervention}
\]

The following examples demonstrate how to simply estimate costs of services using current unit cost information.

**BOX 15**

**ESTIMATING UNIT COSTS BASED ON STANDARD GOVERNMENT RATES**

In costing Honduras’ Pieg II, the team calculated the cost for each of the activities needed to implement the plan. Through discussions with ministry representatives, the team defined the population needing the service as well as the regions and municipalities that would be covered by the activity or service. The cost was then calculated using the standard rates that each public institution uses.
The following case from the Marshall Islands demonstrates how the costs of additional services can be estimated by interviewing service providers and asking them to estimate the human resources they would require should demand for a service increase.

**BOX 16**

**ESTIMATING THE COST OF ADDITIONAL RESOURCES NEEDED TO IMPLEMENT A LAW ON DOMESTIC VIOLENCE**

In the Marshall Islands, the United Nations Development Programme (UNDP) looked into the resources, services and activities that would be needed to implement the Domestic Violence Prevention and Protection Act as well as the costs related to awareness-raising, monitoring and evaluation and coordination. The team queried relevant government staff on the services they provided and the number of cases these services covered. Government officials were then asked to estimate the additional resources needed if demand for services grew or if there was an increase in the number of domestic violence survivors.

UNDP costed the additional resources needed by creating a cost table for each ministry, which identified the relevant cost-generating elements of the law and translated these into units (e.g. activities, services, staff or resources). The team then provided a description of services, assets, procedures, policies and staff that already existed and that contributed to implementing the provisions of the law. Consultations with a broad range of stakeholders helped identify the remaining gaps in relation to staff, goods and activities, which were costed accordingly. The costs were estimated for three years using a government price list.

The following experience from Rwanda shows how costs were estimated without taking into account the size of the target population receiving the service, as this information was not available.

**BOX 17**

**ESTIMATING COSTS OF SERVICES WITHOUT COVERAGE INFORMATION**

In Rwanda, UN Women and the Ministry of Agriculture and Animal Resources costed the Agriculture Gender Strategy. The team first consulted with staff that had developed the gender strategy to better understand the objectives and activities and to inquire about the need to cost additional interventions. The team also spoke to Ministry officials to understand which activities the ministry had the capacity to implement and which ones might require external expertise. In consultation with the study reference group, the costing team then identified the necessary inputs, tasks and activities, together with the respective quantities required, such as staff time, professional fees, travel and per diems. Costs were calculated using market rates and the ministry’s price list.
Calculating unit and total costs through a time-spent-on-task approach

Sometimes, as in the case of VAW services, unit cost data may not be available due to the way that costs are classified in the budget. For instance, a police officer’s salary is not disaggregated by the different tasks or services he/she provides. In such situations, teams have worked out unit costs by interviewing staff about the time they spend on different tasks and then calculated the unit costs of services using staff salary information.

**Calculating unit costs using this approach follows the subsequent steps:**

1. **To calculate unit costs using the time-spent-on-task method:** Find out how much time is needed to implement a single task or activity, for instance to process an application or to provide a certain service;

2. **Calculate the average time spent** on these tasks/activities (if you have collected time-use information from a number of staff members carrying out the same tasks);

3. **Calculate how much the individual task costs** by multiplying the average time spent by the staff salary units (you may have to divide the annual or monthly salaries into hourly or by minute rates);

4. **Add in administrative and overhead costs** such as supplies, transport and telecommunications costs to the unit costs;

5. **Calculate the unit cost**, such as the cost of a single protection order, by multiplying the average time taken for each step/task/activity by the percentage of cases to which this task/step/activity applies and multiply this figure by the salary costs of the staff involved.
Calculating the total resources needed

To calculate the total resources needed, you should multiply the unit costs for different types of services by the coverage targets (e.g. the number of units that need to be provided to cover a certain segment of the population). These costs can then be aggregated across a number of service tasks to arrive at the total cost.

The following example from Albania illustrates how the time-spent-on-task method was used to calculate the cost of administering protection orders.

**BOX 18**

**USING THE TIME-SPENT-ON-TASK APPROACH TO CALCULATE THE COST OF ADMINISTERING PROTECTION ORDERS**

In Albania, the team costed two of the measures that municipalities were required to provide under the Law on Measures Against Violence in Family Relations: protection orders and the coordinated community response referral mechanism. The study team calculated the cost of implementing simple and complex cases of DV and their frequency by calculating the average time spent addressing or responding to a DV case per district and by target group (police, district prosecutors, judges, and survivors of domestic violence) and then calculating the cost of a single DV case based on time spent and the average pay of all the actors involved in dealing with these cases. Costs incurred by the court administration, secretaries, or officials presenting subpoenas to plaintiffs were not taken into account because of a lack of data.
Calculating the financing gap

In a holistic costing exercise that links costing with GRB, you begin with an analysis of existing government programs and funding to address the issue/intervention you are costing. To calculate the financing gap, or in other words the additional funding needed, you must first analyse the budget allocations for existing efforts and compare them to the resources needed.

The cases in Bolivia and Honduras, for instance, adapted the Gender Investment Classifiers developed by the MDG3 Gender Needs Assessment methodology to their national contexts and used them to analyse sector budgets.

The following example from Kyrgyzstan demonstrates how the financing gap was calculated.

**BOX 19**

**CALCULATING THE FINANCING GAP TO IMPLEMENT THE NATIONAL ACTION PLAN FOR GENDER EQUALITY**

In Kyrgyzstan, the team costed the interventions needed to implement the National Action Plan on Gender Equality for 2012-2014. The interventions needed to implement the NAP were broken down into units – activities, services, staff or resources – and the estimated time required. Human resource requirements were calculated by determining the number of civil servants from different government agencies and independent experts as well as the time needed to implement the specific measures. The team calculated the costs of measures and tasks, relying on the government’s price list for costs of average monthly salaries, transport, professional fees and training.

The total cost of the plan, including what was required, was calculated by adding all of the costs of the different interventions. The individual total costs of different items were further separated into what was already allocated from the state budget and what was possible given the financial estimates, as well as additional resources needed (the financing gap). The total financing gap was then calculated by subtracting the funds already allocated from the total needed resources.

The costing exercise found a financing gap of 90 per cent, with allocations made to only 10 per cent of NAP activities.
Your cost estimates need to be categorized using the country’s budget classifiers. This means classifying them by type of:

- **function**, i.e. health, education, agriculture;
- **programme**, i.e. primary education, secondary education, technical education, national malaria eradication programme;
- **activity/project**, such as the construction of buildings, purchase of seeds, etc.; and
- **line item** (salaries, supplies, travel, office equipment).

Costing exercises are intended to influence budget allocations. This is why working in close partnership with ministries is important for demonstrating how they can fund and implement the interventions you have costed. In practice, this means integrating costed interventions into specific sector operational and financial plans. The gender equality priorities you are proposing therefore need to be broken down into actionable and fundable objectives, activities, results and inputs.  

You can use the costing exercise as a way to encourage the government to move towards results-based monitoring of gender equality priorities. Objectives and inputs should be linked to performance targets and plans to inform discussions on the impacts of interventions on gender equality. Broader capacity building support, such as training and technical assistance to ministries on GRB, is also needed at this point.
The following case study from Bolivia demonstrates a holistic process to integrate costing exercises into sector plans and budgets.

**BOX 20
TOOLS TO IDENTIFY, COST AND INTEGRATE THE NATIONAL EQUAL OPPORTUNITIES PLAN INTO SECTORAL OPERATIONAL PLANS AND BUDGETS**

In Bolivia, the costing team developed an eight-step process and tools which facilitated the integration of gender equality measures and costs into sectoral operational plans and budgets. The team developed a “Matrix of Priorities and Coherence” that outlined the steps for identifying the gender equality measures required by the Equal Opportunities Plan (PIO). The matrix helped the team to align the policy objectives and actions of the PIO with the corresponding ministries and to identify existing activities, including new, additional interventions needed to achieve the PIO’s objectives. The process and tools also helped sectoral ministries and agencies to identify specific activities and indicators and supported the integration of the PIO into agencies’ operational plans and budgets. (See Section III for a more detailed description of the process).
Designing an advocacy strategy

Conducting the costing exercise is only the first step. The primary aim of costing should be to use evidence to effect a change in budgets. Convincing decision-makers to make changes on the basis of costing findings can be challenging. Whether you are a civil society organization hoping to influence the government, a gender focal point in a government ministry, or a representative of the United Nations working in partnership with the government, thinking about your influencing strategy from the beginning of the costing exercise is important.

The type of advocacy you undertake depends on your relationship with the government, the national context and the political opportunities available. For instance, if you are a representative of UN Women, your role might be to support the National Women’s Machinery to use the findings to influence sector ministries and the Ministry of Finance to increase financing for gender equality objectives.

This section outlines how to design an advocacy or influencing strategy for the costing exercise. It uses case study examples to illustrate the opportunities for and challenges to advocacy.

Key elements of an influencing/advocacy strategy:
- advocacy objectives (the policies, programs and resources that need to be changed/increased);
- knowing which actors have the power to make those changes and which ones you will be influencing;
- how you intend to influence them;
- what your advocacy messages are;
- what the key entry points and opportunities in the planning and budget process are; and
- which partners you will work with.

Your advocacy objectives

In step one we discussed how important it is to understand the purpose of your costing exercise. Defining your advocacy objectives is closely linked to this and should describe the changes that you want to achieve.

Who do you need to influence?

In step one you identified the partners with which you need to work to conduct a costing exercise. You also need to identify and target key decision-makers for your advocacy. This is especially advisable if you have conducted a costing exercise without the close participation of government ministries.

A power mapping of key decision-makers and stakeholders helps you identify who makes decisions about budgets in your sector. These individuals might differ at various stages of the budget cycle. You should also consider working with stakeholders that are likely to have influence over decision-makers.
In many of the experiences shared in this handbook, teams directed their influencing efforts at donor gender-team groups in an effort to mobilize champions for financing for gender equality within their own agencies as well as to raise funds. Teams also targeted Parliamentary Committees by supporting parliamentary champions to hold governments accountable for implementing financing for gender equality strategies and laws (e.g. through parliamentary hearings).

**Box 21**

**Costing Study Prompts Discussions in Parliament**

In Kyrgyzstan, the costing team had the opportunity to present their findings to a Parliamentary Committee, at a time when the ‘gender sensitivity’ of the state budget was being discussed. The presentation contributed to the issuance of a Parliamentary recommendation to the Ministry of Finance, urging the allocation of resources from state and sectoral budgets to support the implementation of the National Strategy for Gender Equality and the National Action Plan. The Ministry of Finance responded by distributing an internal circular to guide financing actions.

**Strategy: identifying how you need to influence decision-makers**

Your audience, your national context, what you are trying to achieve as well as your relationship to the stakeholders in the budget process will determine the most effective advocacy approach.

**Sharing and disseminating findings**

To support the uptake of your costing study’s recommendations, it is important to think about your stakeholders, the relevance of your findings to different groups and to tailor them accordingly. You should also consider using various formats, including social and traditional media, to share and disseminate your findings.

In all of the country examples shared in this handbook, the research teams held meetings with their study partnership to share the findings. Some teams also organized meetings with different groups such as local government, Parliamentary Committees, donor gender-team groups, other UN groups and civil society organizations.

The following examples provide various ideas for sharing and disseminating the findings of costing exercises.

**Box 22**

**Sharing Costing Study in an Annual 16 Days of Activism Campaign Pack**

Each year, and as part of the 16 days of activism against violence against women campaign, Albania includes the costing study in an information pack that is widely shared.

**Box 23**

**Disseminating Findings through Civil Society Organisations**

In Honduras, UN Women used its existing partnerships with civil society organizations to ensure that the findings of the costing study were taken forward as part of their advocacy efforts. A key partner in this regard was the Social Forum on External Debt and Development (FOSDEH), a network of NGOs representing women, peasants, workers, children and youth that monitors the annual national budget at central and local levels. FOSDEH and UN Women also convened a national discussion on “Feminist economics and the impact of fiscal policies on gender inequalities,” which provided another strategic opportunity to discuss and share the findings.
Choosing effective tactics

If your aim is to influence decision-makers to allocate more funding to gender equality priorities, engaging in constructive dialogue is probably the most effective tactic. When identifying advocacy or influencing opportunities, you should consider the timing and different stages of the planning and budgeting cycle, as well as key political moments in your country. In general, holding workshops, seminars and/or one-on-one meetings with decision-makers are commonly used methods. You can also nurture relationships with parliamentary champions to generate parliamentary debate on the issue, as previously mentioned.

If you aim to create widespread awareness about the impacts of domestic violence in your country, for instance, you might want to develop a public campaign and actively engage the media. To do this, you should work with civil society partners adept in communicating, campaigning and advocacy. Generating public and media debate about an issue can also be an effective way to influence government decision-makers indirectly. Getting media attention on issues such as financing for gender equality can be challenging. You will have to find an interesting angle or “hook” to gain their interest. You may also consider enlisting celebrity champions as a way of increasing visibility for your issue.

The following example from Uruguay provides an example of working with partners to generate media coverage for the findings of the costing study.

**BOX 24**

**GENERATING MEDIA COVERAGE FOR PARENTAL LEAVE BENEFITS**

In Uruguay, the UN Population Fund (UNFPA), the Centro Interdisciplinario de Estudios sobre el Desarrollo (CIEDUR) and the MTSS held a public meeting to disseminate the findings of the costing study on the extension of maternity and parental leave. The study partners also invited the media, resulting in widespread coverage in broadcast and print media. The findings were also disseminated as postcards to legislators urging them to approve the new law by CIEDUR’s partner, Red Pro-Sistema Nacional de Cuidados, a network of civil society organizations that promote the implementation of the Uruguayan National Care System.

The example from India underscores the importance of how working with a wide range of partners brought about changes in state budgets to implement the Protection of Women from Domestic Violence Act.

**BOX 25**

**GENERATING PRESSURE AT DIFFERENT LEVELS OF THE GOVERNMENT WITH GRASSROOTS WOMEN’S ORGANISATIONS**

Advocacy can be undertaken throughout a costing exercise. In India, the Centre for Budget and Governance Accountability (CBGA) worked with a range of partners such as Women Power Connect, a national umbrella organization, the National Commission for Women, as well as local and national women’s NGOs to cost the Protection of Women from Domestic Violence Act. As part of the research phase of the study, CBGA and Women Power Connect trained grassroots women’s organizations in four states on interviewing skills so that they could ask local governments about how they were implementing and resourcing the Act.
Developing and tailoring effective messages

You need to package and present the findings of your costing exercise in a way that resonates with different influencers and decision-makers. Ideally, you should develop and tailor key messages for each type of decision-maker you are targeting. Policy-makers appreciate communications that are timely, clear in their messaging and support their decision-making.

To gain the media’s attention, messages with large numbers might be effective. For instance, you might want to highlight the earnings losses of survivors of domestic violence by stating that: “The direct costs of gender-based violence are 28 per cent of the population’s average monthly income, or 1.4 per cent of the GDP.” Messages contrasting or comparing the issue to a normative standard might also be effective. For instance, the message: “Parliament annually spends x on bottled water, as much as the Ministry of Health and Police combined spend on providing services for VAW survivors” can work well in highlighting the scale of the issue for the public and media.

The next section will further elaborate the various steps of costing by illustrating five country case studies.
The final section of the handbook presents five country case studies from **Albania, Bolivia, Honduras, Kyrgyzstan** and **Rwanda** showcasing their experiences with costing for gender equality interventions in different policy contexts, such as agriculture, the economic sector, violence against women and national strategies and plans on gender equality. Each case describes the goal of the costing exercise, the methodology adopted, the partners involved as well as the results and how they were used. They also share important lessons learned and common challenges in costing for gender equality.
ALBANIA
COSTING PROTECTION ORDERS AND A LOCAL-LEVEL REFERRAL MECHANISM FOR DOMESTIC VIOLENCE

Background
A growing public debate on ending VAW culminated in the Government of Albania signing onto relevant international commitments in 2006. To align the legal framework on VAW with these new commitments, civil society organizations introduced a Bill on Measures on Violence against Women resulting in revisions to the Law on Measures Against Violence in Family Relations (Law no. 9669/2006).

Since 2010, UN Women, together with funding from the Austrian Development Cooperation, has supported programming on gender-responsive budgeting in Albania at national and local levels. Following the introduction of the revised law, the Centre for Legal and Civic Initiatives approached UN Women to conduct a costing study to estimate the resources needed to implement its provisions. In 2011, with the support of the Ministry of Labour, Social Affairs and Equal Opportunities (MoLSAEO), they agreed to carry out a costing study to guide government agencies on adequate allocations to support effective implementation of the law.

What was costed?
The costing study focused on two measures in the Law on Measures Against Violence in Family Relations: protection orders and the coordinated community response to domestic violence. Under the revised law, courts were required to grant a protection order or an immediate protection order, a supplementary legal instrument, to protect survivors of domestic violence. The law also mandated that each municipality establish a number of coordination and referral mechanisms to support survivors of domestic violence in accessing essential services.

These mechanisms included:
- A steering committee to guide and coordinate the efforts of all government and non-governmental institutions responsible for protecting and supporting survivors of domestic violence as well as for holding perpetrators accountable. Specifically, the committee was charged with overseeing the coordination of the multi-sectoral technical team, recommending improvements to the coordinating activities of the local-level structures, and raising the awareness of local citizens on these mechanisms.
- A multi-sectoral technical team to oversee and monitor domestic violence cases and to link survivors of domestic violence to essential service providers. Each team consisted of local gender equality officers, lawyers, psychologists as well as representatives of the institutions on the steering committee.
- A local coordinator in each municipality to refer cases as well as to coordinate and monitor the work of all the actors.

Partners and resources
The costing study team consisted of a legal expert, a gender expert, and an economist. An international expert on gender-responsive budgeting provided remote support to the study. Study partners included UN Women, the MoLSAEO, the Ministry of Finance (MoF), the Ministry of Justice, the Ministry of the Interior, the State Police, district courts, the Prosecutor’s Office, the municipalities of Tirana, Durrës, Kukes, Korça and Vlora, and the Centre for Legal and Civic Initiatives. The Centre for Legal and Civic Initiatives was in charge of carrying out the research. Because of the Centre’s long-standing relationship with district courts, the study also benefitted from the support of state agencies.
The first costing study on protection orders had a limited number of study partners and the process was relatively simple. Given the level of complexity of costing the coordination and referral mechanism, the second study required more partners and therefore more time.

On average, the costing exercises required four months, with an additional two to three months for validating the findings in consultation with partners.

**Methodology**

To better understand the type and volume of resources required in central and local budgets, the costing studies estimated the **unit cost** of handling a domestic violence case and the cost of implementing the referral mechanism. The first study calculated the cost of implementing protection orders by calculating the costs incurred by the State Police, the District Prosecutor’s Office and the district courts of Tirana, Durrës, Korça and Kukës. It only considered domestic violence cases covered by the Law on Measures Against Violence in Family Relations. It also explored the direct and indirect costs incurred by women survivors of violence.

Costs that were not included in the exercise related to DV cases incurred in the framework of the criminal, civil or family code; costs incurred by service providers (NGOs, the education and health sectors, social services or economic assistance); and staff salaries of the local coordinators.

The study used a representative sample covering **four** districts with different characteristics and indicators in terms of needs and costs.

**IDENTIFYING THE INTERVENTIONS**

To begin, the team reviewed the relevant legal frameworks to identify the different agencies responsible for implementing the law. The specific obligations and tasks of each ministry were outlined in the law as well as in an agreement between the MoLSAEO and other ministries that required government agencies to develop a joint annual work plan with concrete budget lines to implement actions.

**DATA COLLECTION**

Having ministry partners on board greatly facilitated access to information from state institutions.

The study relied on the following data:
- Frequency of and trends in reported DV cases;
- Work time used to address/handle a case of domestic violence; and
- Administrative costs.

Using questionnaires based on the prescribed tasks of each actor, the study team interviewed stakeholders and asked them to describe the steps they execute when handling a simple or complex DV case, as well as the time required for each step. Interviews with women who filed a protection order or reported domestic violence also helped the team to understand the kinds of costs they incurred in accessing services.

The team did encounter some challenges in their data collection. For instance, information on phone calls between different government agencies and data on utility costs was not available.

**CALCULATING THE COSTS**

At the state agency level, the following costs were calculated:
- average cost of a single case of DV;
- cost of all DV cases for target actors over a period of 3 months in four districts; and
- average cost for a typical, simple and complex DV case.

The team worked out the proportion of simple or complex cases from the total number of cases to calculate the actual total costs of all cases handled. In each region, complex cases represented around half of all DV cases. On average, the cost of a complex case was four to five times higher than the cost of a simple case.
The study team arrived at the cost of implementing simple and complex cases of domestic violence by calculating the average time spent handling a case of domestic violence by district and by actor (e.g., police, district lawyers, judges, and survivors of domestic violence). The final cost was calculated by multiplying this figure by the actors’ average units of salaries (e.g., broken down into monthly/daily/hourly salaries). Because of a lack of data, the study did not cover costs incurred by the court administration, secretaries or officials that present subpoenas to plaintiffs. The study also did not consider costs related to fuel and transport.

**COSTS INCURRED BY SURVIVORS**

As mentioned above, the study calculated both direct and indirect costs incurred by survivors of domestic violence. These costs included time, travel, child-care, healthcare, medication, and administrative costs related to reporting domestic violence cases.

### Study on the costs of the community-coordinated response

The costing study on the community-coordinated response mechanism looked at the legal frameworks governing the referral mechanism as well as the mechanisms and activities that municipalities had to provide as part of this. The study was undertaken in the municipalities of Vlora and Korça. It used the time-spent-on-tasks method, specifically reviewing the tasks carried out by the multi-disciplinary team and local coordinator. The study team also factored in other costs related to staff salaries, overhead and costs incurred by DV survivors.

#### DATA COLLECTION

The study considered the following points of information:

- Frequency of and trends in reported DV cases;
- Use of services beyond the referral mechanism;
- Cases reported within the referral mechanism;
- Work time used to address/handle a case of domestic violence; and
- Administrative costs.

Similar to the methodology used for the costing study on protection orders, the team developed a questionnaire based on the responsibilities of each actor mandated by the referral mechanism. The team interviewed service providers, asking them to describe the series of steps they followed when completing tasks on simple or complex cases, as well as any other activities they carried out related to the coordination of domestic violence cases. Service providers were also asked to report on the time they spent on each step.

#### CALCULATING THE COSTS

Variables of *time* and *money* were used to calculate the cost of the referral mechanism. The team also calculated the direct and indirect costs incurred by domestic violence survivors.

By finding out the ratio of simple or complex cases among the total number of cases, the study team was able to calculate the unit cost of handling a DV case by the referral mechanism, as well as the annual or monthly costs of handling these cases.

There were challenges in aggregating time spent on DV cases. Different actors spent time on tasks related to different types of DV cases at different periods of time. However, for the purposes of the study, the time spent on tasks had to be measured during an average time unit of one month. For example, there were differences in the time spent on activities and therefore costs from one municipality to another. Some of the differences were due to factors such as existing DV projects as well as the degree of importance municipalities accorded to addressing DV cases in their work and budget. It was also inevitable that activities and the time spent on addressing DV cases increased when there were more services provided by local actors and the level of community awareness of the availability of these services increased.

#### VALIDATION

The team held roundtables with different agencies to validate the findings of the costing study. Consultation with key institutions at this stage was critical; it provided an opportunity for many organisations to provide
feedback on missing data or highlight important gaps. For instance, the Ministry of Justice requested that the team factor in the costs of free legal aid in the study. Even though free legal aid was a legal requirement, such aid was not provided in Albania.

**FINDINGS**

The study on protection orders estimated the cost of a single case of domestic violence. It outlined resources that each actor needed to allocate in order to implement the law fully. It also highlighted gaps in service provision, such as legal aid, which, in practice, were not available to survivors.

The study also found that municipalities allocated very limited budgets to respond to DV cases. Instead, many VAW interventions tended to be donor funded.

The study on the referral mechanism identified the kind of interactions between different actors and services. It uncovered challenges in coordination, such as weak communication links among different actors participating in the referral mechanism. The findings highlighted the importance of formal cooperation between state and non-state institutions.

The study also found differences in what mechanisms were in place in each municipality for example, not all municipalities had recruited local coordinators as stipulated by the law.

**USING THE FINDINGS**

Study findings were shared with government agencies at various launch events. In addition, UN Women, each year, continues to disseminate the publication in an information pack as part of the 16 Days of Activism Against Gender-Based Violence Campaign.

With UN Women’s support, the MoLSAEO, as the principal agency for gender, led advocacy efforts in collaboration with the MoF and other ministries. UNDP and UNICEF, as lead agencies on coordinated community responses to domestic violence, have spearheaded advocacy efforts at the municipal level.

**RESULTS**

- Even though municipalities do not have the flexibility to create new posts, some have recruited social workers to deal with domestic violence cases. Some courts also put in place special judges and police to cover DV cases.

- The costing exercise contributed to greater government awareness on the financial requirements for implementing a certain law, and hastened Albania’s signing of the Istanbul Convention on Preventing and Combating Violence against Women. UN Women is providing support to the government on designing a roadmap to implement the Convention.

- The study also contributed to increased awareness on and interest in how to adequately respond to and address domestic violence cases. UN Women and UNDP have received requests for training and capacity building from judges and the police on dealing with cases of domestic violence. Moreover, sixteen municipalities successfully advocated with donors for funding DV training and awareness-raising activities.

**CHALLENGES AND LESSONS LEARNED**

Broader political and economic challenges limited the translation of study findings into increased budget allocations.

An enabling political environment, including political will, is a critical element for promoting the integration of costing findings in plans and budgets. A change of government in 2013 brought about staff changes in many ministries, making it difficult to take forward the findings of the studies. Renewed advocacy with new members of government and ministry staff for increased resources to address domestic violence was needed.

The costing studies were also undertaken in a time of economic adversity. Ministries, particularly in social services, were facing budget cuts of 30 per cent and local government agencies struggled to cover existing staff salaries and services. Donors, usually a traditional source of funding for much of the VAW-related work in Albania, had also scaled back their funding.

In addition to resource constraints, local level agencies required support for building an evidence-based case to their ministries for increased funds to recruit additional staff to handle DV cases.
BOLIVIA
COSTING THE NATIONAL EQUAL OPPORTUNITIES PLAN

Background
Bolivia has had long-standing experience with gender-responsive budgeting. In its first phase (2009–2010), the programme sought to estimate the amount of funding needed to implement and achieve the objectives of the National Equal Opportunities Plan (El Plan Nacional para la Igualdad de Oportunidades, PIO).

The idea of costing the PIO was first championed by the President of the Human Rights Commission of the Legislative Assembly in 2009 after attending a conference on costing for gender equality using the MDG3 Gender Needs Assessment. She was interested in adapting the methodology to the Bolivian context.

In the second phase, the programme focused on consolidating the costing process of Bolivia’s gender equality goals at national and sub-national levels by integrating the findings in the government budgeting and investment decisions at different levels and in different sectors.

What was costed?
The costing exercise had a two-fold purpose: to calculate the estimated costs for implementing the PIO and to ensure adequate budget allocations. It focused on two strategic priorities: the economic and productive strategic priority, specifically two interventions for rural women and capacity strengthening of the Gender Directorate of the Ministry of Productive Development and Plural Economy; as well as the strategic priority on violence against women, particularly two services to prevent and protect women from violence as stipulated by the “Integrated Law to Guarantee Women a Life Free of Violence” (Law 348).

Partners
To cost the economic and productive strategic priority of the PIO, including the costing of economic interventions for rural women, UN Women worked with the Parliament’s Human Rights Commission, the Vice-Ministry of Equal Opportunities (VIO), the Ministry of Productive Development and Plural Economy, the Ministry of Work, Employment and Social Security and the Ministry of Health as well as the national team of Gender-Responsive Budgets (MNT-GRB) and NGOs working on gender equality.

Key partners for costing the violence against women interventions were the VIO, the Technical Committee of the National Service of Autonomies and Colectivo Cabildeo as well as the Ministries of Autonomies, Justice, Productive Development and Plural Economy, Communications, Transparency, Economy and Public Finance, and Planning and the MNT-GRB.

What approach was used?
The team used a GRB and a unit costing approach.

Methodology
FIRST STAGE OF COSTING
Two teams were established to tailor the MDG3 Gender Needs Assessment and related methodology to Bolivia. Adopting the tool enabled UN Women and its partners to apply it to the Bolivian planning and budgeting process. The aim was also to design a tool that planning and budgeting staff in ministries could use, instead of relying on external expertise.

VIO led the team responsible for tailoring the framework to the Bolivian context, which consisted of economists as well as UN Women representatives. The second team validated and provided feedback on the methods and tools and consisted of women parliamentarians, representatives of sectoral ministries, and women’s organizations and networks.
TOOL DEVELOPMENT
A process and tool, a “Matrix of Priorities and Coherences” and accompanying guidelines were developed to support the costing exercise and to facilitate the integration of gender equality measures and costs into sectoral operational plans and budgets. A framework for costing gender equality interventions was also developed in excel format.

The process outlined the eight, key steps for identifying the gender equality measures that should be costed and implemented by the PIO. The matrix helped align the policy objectives and actions of the PIO with the ministries responsible for achieving them. It also identified what ministries are currently doing and what new activities they should implement to achieve the objectives of the PIO. Together, the process and associated tools identified specific activities and indicators for sectoral ministries and agencies and helped to integrate the PIO in a practical way into agencies’ operational plans and budgets.

MATRIX OF PRIORITIES AND COHERENCIES – BOLIVIA

<table>
<thead>
<tr>
<th>PIO STRATEGIC OBJECTIVE</th>
<th>PROBLEM IDENTIFIED</th>
<th>GENDER GAP INDICATORS</th>
<th>RESPONSIBLE MINISTRY/ AGENCY</th>
<th>POLICY ACTIONS OF MINISTRIES RELEVANT TO PIO OBJECTIVE</th>
<th>BASE LINE</th>
<th>GENDER EQUALITY MEASURES</th>
<th>TARGET</th>
<th>IMPACT INDICATOR</th>
</tr>
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</table>

**BROADLY, THIS PROCESS INVOLVES 8 STEPS:**

- **Identify the problem/issue**
  Define the theme on which the costing will focus, based on the priority-ranking of the gender gap or inequality issue that needs to be addressed. The theme is also chosen using the baseline indicators.

- **Define the indicators of this problem**
  Using official data, choose the indicator that is an accurate measure of the problem.

- **Identify the responsible government agencies**
  Based on agencies’ operational plans, map the different government agencies charged with implementing activities to address the gender gap.

- **Identify the agencies’ strategic objectives on gender equality**

- **Identify existing activities that each agency implements to achieve the strategic objectives on gender equality**

- **Establish a baseline for existing activities**
  Create a quantitative or qualitative baseline describing existing efforts/activities to address the issue at the national, state and local levels as well as the level of funding allocated to these services.

- **Define new gender equality interventions needed to address the issue/reduce the gap**
  This step includes delineating what will be costed, including the affected population and coverage targets, the ratios in terms of population covered by a unit of service, the responsible agency(ies) for implementing the interventions and funding sources.

- **Set indicators for new interventions**
  Identify both process and outcome indicators.

Finally, the gender equality interventions were costed using the excel framework. Data collection also took place throughout this process.
The team held two validation exercises with key stakeholders during the costing process: first, to validate the gender equality interventions the costing study recommended and second, to verify the specific work of each agency, which formed the basis of the costing exercise.

**SECOND STAGE OF THE PROGRAMME**

Bolivia also analysed the budget by tailoring the gender investment categories of the MDG3 Gender Needs Assessment tool to the Bolivian context. The second stage focused on building the capacity of the VIO to carry out gender-responsive budgeting and to influence the finance, planning and development and sectoral ministries. Ministries were trained to use gender budget classifiers in their budgetary allocations and to track their spending in order to enable investment in and monitoring of the PIO’s progress.

The study partnership also provided technical assistance to the Ministry of Work, Employment and Social Security and the Ministry of Productive Development and Plural Economy. An inter-ministerial committee on gender and costing was formed in the Ministry of Productive Development and Plural Economy with technical experts from the planning department and the Vice-Ministry of Micro and Small Businesses, VIO and UN Women. The Committee examined the degree to which the National Economic Plan incorporated a gender perspective and how it aligned with the National Development Plan and the PIO. The team used the “Matrix of Priorities and Coherences” to document information on existing, sectoral gender gaps, the kinds of interventions different sector plans included to close these gaps, as well as the additional interventions needed. The team then identified indicators, baselines and targets for the recommended interventions to serve as a basis for costing.

**COSTING THE PRODUCTIVE/ECONOMIC STRATEGIC PRIORITY AREA**

This priority area sought to ‘eliminate gender inequalities in employment and reduce women’s dependency on informal employment, and to eliminate gender wage gaps and reduce occupational segregation.’ One of the interventions suggested in the PIO was to improve women’s employment opportunities in rural areas through the casas comunitarias productivas. The casas comunitarias productivas are family-owned farms where women engage in activities such as raising llamas, spinning wool and producing textiles for sale. They also function as lodging for tourists.

The costing team wanted to ascertain whether the activities proposed in the ministry’s plan would benefit women and how they could be improved. Through a participatory needs assessment with rural women in the casas comunitarias, the costing exercise identified water supply and sanitation as key issues. Improvements to water and sanitation would significantly enhance women’s employment opportunities by reducing women’s unpaid care and domestic work. A clean environment would also attract more tourists to the farms. Based on this assessment, the team costed the financial resources needed to improve the water supply in the region.

**COSTING THE INTEGRATED LAW TO GUARANTEE WOMEN A LIFE FREE OF VIOLENCE**

The team used the same methodology to cost the VAW interventions in the PIO and as stipulated in the “Integrated Law to Guarantee Women a Life Free of Violence” (Law 348). Because the law clearly defined the role of each public agency, a participatory needs assessment, similar to that carried out in the productive sector, was not necessary.

To cost the law, the team mapped the municipalities that had put in place integrated legal services to support domestic violence cases and to classify these services by population served and by state funding. The team also identified the services provided by a number of different ministries to better understand how the coordination functioned as well as if there were any additional needs. In the absence of regional data on the prevalence of violence against women, the team used national-level averages of prevalence to cost the interventions.
The costing exercise revealed a key gap in the area of childcare provision, a service that women survivors of violence needed. As such, the team costed childcare centers as an additional intervention under the law.

The team also analysed municipal budget allocations for implementing the law, which highlighted the gross underinvestment in programmes on eliminating violence against women. Whereas the study estimated the costs of implementing the minimum level of measures stipulated by the law at approximately 200,000 bolivianos per year, municipalities had only allocated an average of 10,000 bolivianos. The exercise therefore specified the minimum financial resources that each public agency needed to invest in order to be in compliance with the law.

**Using the findings**
UN Women, together with its partners, conducted a great deal of advocacy to disseminate the findings of the costing exercise. They shared its results, including the tools developed, with key public sector actors, civil society organisations, donors and parliamentarians through workshops led by the VIO as well as through the websites of UN Women and partner organizations.

**Results**
- The costing exercises deepened the gender analysis on VAW and the productive sector. They helped identify and increase awareness about which agencies are responsible for implementing various interventions in the PIO. They also defined the minimum services and interventions required and their costs.
- The Ministry of the Presidency issued an instruction to public institutions to allocate budgets to implement the various costed actions of the PIO. Some of the interventions costed under the PIO’s economic and productive strategic priority area were integrated into the planning and budgeting process of the Vice Ministry for Micro- and Small Enterprises.
- Services to prevent and protect women against violence have been costed at regional and municipal levels in addition to a programme institutionalizing these services. Through a supreme decree, the municipalities are now obliged to allocate resources for the elimination of violence against women.
- The National Service of Autonomies used the costing tool and methodology to cost other policies and plans. Additionally, a collaboration with the Ministry of Health and Sport was initiated to cost the actions supporting the implementation and achievement of the PIO’s objectives.

**Challenges and lessons learned**
The costing exercise ran into data challenges, such as a lack of current data on gender gaps and issues, especially in the area of violence against women. Limited institutional capacities, specifically in the VIO, as well as frequent turnovers of staff in public institutions presented other challenges.

The exercises highlighted the importance of involving ministries closely in costing exercises. Greater ownership contributes to a greater likelihood that the government will act on the findings. For instance, the costing exercise of the productive sector was undertaken without much involvement of the Ministry of Productive Development and Plural Economy. It has therefore been challenging to encourage the ministry to adopt and implement the recommendations. On the other hand, there has been more up-take of the findings of the VAW costing study as it was done in close collaboration with the government.
HONDURAS
COSTING THE NATIONAL GENDER EQUALITY PLAN

Background
Honduras has a GRB strategy and programme aimed at raising awareness on the links between budgets and gender equality. In addition, many civil servants have been trained on GRB. At the beginning of the programme, ‘Increasing Accountability in Financing for Gender Equality,’ an agreement was signed with the Ministry of Planning and External Cooperation, the Ministry of Equalities, the European Union delegation and the President of the Republic of Honduras to align the country’s national development plan with the objectives of the 2nd National Plan for Gender Equality and Equity of Honduras (PIEGH II, 2010–2022).

What was costed?
The PIEGH II contains six ‘axes of rights’, or strategic objectives aimed at guaranteeing and promoting a wide range of women’s rights such as:
- women’s social and political participation;
- women’s right to live a life free of violence;
- women’s right to health, particularly sexual and reproductive health;
- women’s educational and cultural rights and the right to information;
- women’s economic and employment rights and the right to access and control resources; and
- women’s right to sustainably use natural resources.

The costing exercise was designed to determine what ministries were doing to promote gender equality, including addressing gender gaps, as well as to identify new measures. It also sought to estimate the value of assets and services the government invested to bridge gaps in policies, programmes and activities.

Partners and resources
The main partners of the costing exercise included the Ministry of Equalities, UN Women, the Ministry of Planning and External Cooperation and the Ministry of Finance. It was conducted with 35 public institutions, and involved planning directors, managers, administrators and programme staff.

Methodology
The costing study used a unit-costing approach.

Tool development
The team adapted the excel-based gender equality costing tool and the Matrix of Priorities and Coherences developed by Bolivia to the Honduran context. The team also developed specific guidelines to steer the process.

Broader GRB analysis of the budget and its processes
To begin, the team analysed the planning and budgeting process by reviewing the legal frameworks underpinning the planning and budgeting process, the timing of the planning and budget cycle and the main actors and institutions involved and their roles.

Identifying the measures that need to be costed
The team then conducted a mapping to determine which ministries were responsible for implementing and realizing each of the strategic objectives of the PIEGH II. Six, one-day workshops were held with the ministries responsible for each of the Plan’s six axes of rights. Each workshop examined ministries’ strategic/operational plans and budgets; aligned their objectives with those of the PIEGH II; and identified gaps in activities. For instance, the Ministry of Education’s objective to reduce gender stereotypes in educational materials was aligned with the corresponding PIEGH II strategic priority on women’s educational and cultural rights.
and the right to information. The teams also assessed whether objectives had corresponding activities and funding in the plan/programmes and budgets of the Ministry of Education.

Instead of introducing a set of new activities, the aim was to strengthen and mainstream gender into existing activities. For instance, workshop participants suggested that the Ministry of Education introduce a specific grant for young, pregnant women into their existing student grants to mitigate against the risk of them dropping out of school. Similarly, participants recommended that the Ministry of Development and Social Inclusion allocate 30 per cent of its grant funds to women’s organizations in an existing programme to strengthen the democratic participation of civil society organizations.

Prioritizing the activities to be costed
After the initial exercise of matching sectoral ministries’ objectives and activities with those of the PIEGH II, workshops were organized with members of the different ministries and relevant thematic experts to agree on a minimum number of priority activities to be costed and implemented to achieve the Plan’s priority objectives. The team also took into consideration the government’s budget constraints when approving the minimum list of priority actions.

To identify these interventions, the groups consulted information on the situation of women in the sector to determine existing gender gaps. Prioritizing and harmonizing the activities that ministries, either separately or jointly, would have to implement proved challenging. Ministries also agreed on the regions where services/activities would be provided and identified target groups. For instance, although the Ministry of Public Affairs has centers throughout the country addressing violence against women, they had to prioritize how many centers would receive training to adequately respond to the strategy. During the Plan’s initial years, it was agreed that training would cover 10 per cent of the centers.

Estimating the needed resources
To determine the financial cost of each activity, the workshops defined the population, the regions and municipalities that would be covered. They then estimated the costs based on the standard price list used by each public institution.

Because the working groups did not have much information on the scale of the problem or the population affected, assessing the required scale of the activity was the weakest part of the costing exercise.

To calculate the costs of the interventions, the team adopted the standards used by each institution for each budget/expenditure line. The team then used existing budget information to harmonize the cost standards for different activities of the 35 different institutions. Since no standard minimum and maximum ceilings for expenditure items across institutions existed, different types of costs were proposed across different ministries. This presented a limiting factor to the exercise. After this, the team defined an Expenditure Classifier for each of the costs.

Analysing existing gender equality funding and the financing gap
The team used the matrix of earmarked expenditures for women, girls and gender equality from the 2012 national budget to analyse the funding allocated to programmes that promoted gender equality. The analysis found that only 0.03 per cent of the national budget was allocated for gender equality interventions. The financing gap, the difference between what was needed and what had been allocated, was calculated by comparing the results of the ‘matrix’ exercise to those of the costing exercise. The team found a financing gap of nearly USD 10 million per year. In other words, whereas USD 2.8 million had been allocated for gender equality activities, USD 13.3 million would have been needed.
Helping ministries integrate GRB and implement the PIEGH II in their 2013 planning and budget submissions

Following the costing exercise, the team provided more targeted technical assistance to the ministries to support them in mobilizing resources for the activities needed to implement the PIEGH II and to integrate the findings of the costing study in their respective plans and budgets.

In an effort to give high-level visibility to the financing needs of the PIEGH II, the Ministry of Planning and External Cooperation sent a circular signed by the Ministry of Finance and the National Women’s Machinery instructing each ministry to allocate funds to implement the PIEGH II. The Ministry of Planning and External Cooperation offered to support other ministries to integrate gender into their plans and budgets by prioritizing the minimum activities that would comply with the PIEGH II. The circular also gave examples of activities that ministries could implement. The National Women’s Machinery also offered to provide technical assistance on developing gender-sensitive plans and budget submissions.

To address the initial poor response, the team drafted a strategy through which targeted assistance was offered to pilot ministries on mainstreaming gender into their annual work plans and budgets by applying and adapting the gender investment index used in Bolivia. This strategy was implemented in the Secretariat of Human Rights, Justice, Governance and Decentralization; the Ministry of Agriculture and Livestock; the Ministry of Education; and the Department of Public Transport and Infrastructure. However, as Honduras was in the midst of political elections, only the Ministry of Education was able to take part in the pilot in 2013.

The Ministry of Education was trained on gender mainstreaming. The trainings strengthened institutional and staff capacities on using GRB to address gender gaps in sector plans and budgets as well as demonstrated how to apply the Gender Equality Investment Index. The Gender Equality Investment Index was based on the MDG 3 Gender Needs Assessment indicators.

The team also undertook a gender analysis of the ministry’s plans, programmes and budgets, which included the population/target groups they covered, as well as reviewed the indicators they used or which were relevant to the education sector. The team found no evidence of programmes aimed at closing gender gaps. For example, there were no programmes addressing reproductive/sexual health issues or gender stereotypes. Based on this analysis, the team and the Ministry of Education agreed on a minimum set of priority activities to implement.

Using the findings

The findings of the costing exercise were shared with the senior planning and budgeting decision-makers at the national level, civil society organizations and members of the donor roundtable on gender. In particular, UN Women used its existing partnerships with civil society organizations to disseminate the costing findings. The Social Forum on External Debt and Development (FOSDEH), a network of NGOs representing women, peasants, workers, children and youth that monitors the annual national budget at the central and local levels, was a key partner in this effort. UN Women and FOSDEH also organized a national discussion on “Feminist economics and the impact of fiscal policies on gender inequalities” where they disseminated the findings of the research. UN Women also held two meetings with FOSDEH and the Ministry of Finance.
Results

The costing exercise increased ministry awareness of the PIEGH II and their specific responsibility to implement the strategy. It highlighted the importance of linking financing strategies to the achievement of gender equality. This concept was completely new to many civil servants. For the first time, key staff from 35 public institutions agreed on activities that were necessary for the implementation of the Plan.

The new government has also used the results of the costing exercise and GRB in its transition strategy, which includes promoting gender equality. It also resulted in modest increases in resources for gender equality. An analysis of the 2013 national budget found that funding to gender equality-related interventions had increased from 0.03 per cent in 2012 to 0.04 per cent in 2013.

The costing exercise also contributed to a proposal to incorporate a gender budget classifier into the budgeting process, and the development of a ten-year plan that includes training, a revision of the costing frameworks, and the creation of gender mechanisms to achieve the objectives of PIEGH II.

Challenges and lessons learned

The political context in the country affected the efforts of partners to move the work on costing forward. Since the 2009 coup d’état, Honduras has been characterized by political instability. The elections held in November 2013 added to the volatility and to the fissures between civil society groups and the new government.

Honduras has also been experiencing a fiscal crisis, with budget cuts affecting a number of ministries as well as available funding for development projects. The new government has introduced a law to rationalise the public administration, which has reduced the number of public institutions. The Ministry of Equalities, for instance, which would have been the ministry responsible for carrying forward the findings and recommendations of the costing exercises, became part of another ministry, and now has less power and a smaller budget.

The process of political renewal and the associated staff changes in ministries also limited progress in integrating the costing findings into sectoral planning and budgeting processes. Much of the GRB awareness raising and training with government staff will therefore need to start from the beginning.
KYRGYZSTAN
COSTING THE NATIONAL ACTION PLAN ON GENDER EQUALITY

Background
Kyrgyzstan in recent years has seen a number of political developments that started with a revolution in 2010 which led to a change in political power and a subsequent revision of the constitution. During this period, gender equality issues gained greater visibility in both public and political debate. In 2012, the National Strategy for Gender Equality was revised and presented the first comprehensive, long-term vision for promoting gender equality and closing gender gaps. The strategy was accompanied by a National Action Plan on Gender Equality (2012–2014), which was drafted by an inter-agency group in which UN Women was also a member. In this context, the National Women’s Machinery, which was part of the Ministry of Youth, Labour and Employment, sought technical support for costing the NAP from UN Women.

What was costed?
The team in Kyrgyzstan costed the NAP on Gender Equality (2012–2014). The broad gender equality priorities outlined for the first two years of the strategy’s implementation included: eliminating gender discrimination; expanding economic opportunities for women; improving the educational system; and promoting gender parity in decision-making and regulatory policy. These priorities were further elaborated into specific objectives and tasks as well as 60 specific measures. The team costed all of these beginning with the measures (activities), tasks (a collection of measures) and finally the objectives (sum of tasks).

Partners
The Ministry of Youth, Labour and Employment initiated and led the exercise. It was supported by a large inter-agency group established to coordinate the work and led by UN Women. UN Women provided financial and technical support to the expert team as well as coordinated consultative meetings with national stakeholders. The Ministry of Finance provided guidance on the state budget, created the price-list for calculating NAP activities and took part in discussions on the draft NAP budget estimates. The group also comprised gender focal points and the heads of finance and strategic planning from ministries responsible for implementing the NAP and included the ministries of education, social development, interior and economics, and the General Prosecutor’s Office.

The costing study team consisted of a financial specialist/economist well versed in government planning and budgeting, an adviser of the Minister of Economic Affairs as well as a gender expert from a civil society organization. Because the methodology was relatively straightforward, the exercise only took two months. What required a substantial amount of time, however, was coordinating and managing the process, especially the validation exercise.
Methodology

Identifying the measures

The NAP identified the measures and specific interventions to be costed. Many of these interventions were related to pilot projects, awareness raising and training. The diagram below illustrates the goal, tasks, and specific measures outlined for Goal 3 on ensuring women’s employment through extension of sources for strengthening economic opportunities of women.
Calculating the costs
Using an excel spreadsheet, the specific interventions were translated into units (e.g. activities, services, staff or resources) and the estimated time required. The team estimated the human resource requirements by working out the number of civil servants, including from which government agency and at what level (e.g. local or national) as well as the number of independent experts to implement the specific measures and how much time was required.

The team used a basic unit-cost formula to calculate the cost of measures and tasks, relying on the government’s price list for average monthly salaries, transport, professional fees and training. The team also considered transport and other costs, such as per diems for training and awareness activities.

The cost of a measure was calculated as follows:

\[ \text{Cost of a measure} = \text{SUM of number of people/units} \times \text{unit cost of resource/service} \times \text{time spent} \]

The cost of tasks was calculated as follows:

\[ \text{Cost of task} = \text{SUM of cost of task} \times \text{cost of measure} \]

The total resources needed for the plan was calculated by adding all the costs for the different interventions required to implement the plan.

Individual costs for different items were broken down into what was allocated from the state budget vs. what was possible given the financial estimates for the item in the state budget.

The total financing gap was then calculated by subtracting allocated funds from the total needed resources and identifying the amount of resources to be mobilized from donors.

The financing gap = what resources are available — what is needed
Findings
The costing study identified a financing gap of 90 per cent in the NAP; only 10 per cent of the activities had allocated resources from the state budget. These resources only covered the salaries of public servants involved in implementing the NAP tasks, with no extra budgetary funds identified to allow for the plan’s full implementation.

Using the findings
The findings were presented to the government, the Development Partners’ Coordination Committee in 2012, as well as at the High Level Development Conference in 2013. The team, together with the donor group on gender, also drafted a gender policy paper for distribution containing information on the 2012–2014 NAP and the findings of the costing study. The policy paper sought to mobilize resources for a comprehensive, multi-sectoral programme on gender in an effort to harmonize various donor initiatives on gender equality.

The costing team also presented the findings of the costing study to a Parliamentary Committee on Budget and Finances in 2012. Prompted by civil society groups, including one of the gender experts on the costing study, Parliament also convened discussions on the gender sensitivity of the state budget in 2012 and 2013. As a result of the advocacy of UN Women and partners, the Parliamentary Committee issued a recommendation to the MoF to allocate resources from state and sector budgets for the implementation of the National Strategy for Gender Equality and the NAP. In response, the Ministry issued internal instruction no. 226 to guide MoF staff on actions to support the implementation of the NAP.

The team also advocated with donors to finance the plan. The profound financing gap, however, might have signalled a lack of government commitment for implementing the plan. Advocacy efforts might have succeeded in mobilizing donor resources if the financing gap had been smaller. Without additional funding, the government will not achieve the NAP objectives.

Results

- Building awareness among key actors on the importance of costing as a first step for implementing interventions and activities was one of the most important results of the costing exercises.
- The costing exercise was a learning process that spurred the government to cost other national strategies and plans. For instance, a costing of the National Sustainable Development Strategy has been completed using the same methodology as the costing of the National Action Plan on Gender Equality.

Challenges and lessons learned
Translating costing study findings into increased resources is a challenge. Overall, government plans are inadequately linked to national budget processes, with the state budget based on a conservative line-item budget. There is also a lack of experience in developing results-oriented programme budgets.

Mobilizing donor funding for gender equality programming can be difficult, given donor preferences for funding macro-economic projects or projects with clear and tangible short-term outcomes. Gender equality interventions on the other hand take time to yield results, which are not easily measured.

Beyond gender equality investments in the traditional sectors of education and health, there is a weak understanding of the multi-sectoral nature of gender equality policies and interventions, especially with respect to women’s economic empowerment and non-traditional sectors such as infrastructure.
RWANDA
COSTING THE AGRICULTURE GENDER STRATEGY

Background
Rwanda has in place a number of policies and strategies to promote the achievement of gender equality. Gender equality is enshrined in the country’s medium- and long-term plans such as Vision 2020 and the Economic Development and Poverty Reduction Strategy.

The government has also integrated gender equality in sector-wide approaches, such as agriculture where a large proportion of the labour force is made up of women. As part of this process, the Ministry of Agriculture and Animal Resources (MINAGRI) developed a gender strategy to address relevant gaps in the sector. It was implemented in line with the Strategic Plan for Agriculture Transformation, the MINAGRI’s gender monitoring initiative as well as national gender budgeting initiatives.

The costing of the Agriculture Gender Strategy was part of the final phase of developing the National Gender Policy. The aim of the exercise was to review the strategy, recommend ways in which it could be improved, and cost the activities necessary to achieve its objectives.53

Partners
The study partnership was formed by UN Women and MINAGRI. An eight-member costing committee was established to oversee the work. Members included MINAGRI budgeting staff, a monitoring and evaluation expert and UN Women. The costing study relied on in-house expertise and therefore did not require the recruitment of external experts.

What approach was used?
A unit-costing approach was used to estimate the costs of implementing the Agriculture Gender Strategy.
Methodology

Identifying the interventions that need to be costed
As a first step, the costing team consulted with the MINAGRI staff that developed the Agriculture Gender Strategy to better understand the objectives and interventions that had been selected. The team also consulted with ministry officials to gain insight on existing institutional expertise and capacity to implement the activities. These discussions informed the team on which activities the Ministry could implement and which activities required external consultants. Many of the activities/interventions that were costed were gender mainstreaming activities. These activities included coaching and training of Ministry staff; developing training materials; providing technical assistance for developing programme targets and indicators; conducting needs assessments; recruiting a gender coordinator; and designing public information campaigns for radio and television.

To cost the activities, the team estimated that a total of 950 staff and technical specialists from different districts would receive training.

Calculating the costs
To assess the different variables needed to deliver a certain activity, activities were costed using market rates and MINAGRI’s price list. Costs were broken down into salaries, professional fees, transport, accommodation and administrative and overhead costs. The costing exercise did not include costs related to revising the Ministry’s programme design and delivery in line with the recommendations of the needs assessments.

Validation
Findings were validated with MINAGRI staff in the Planning, Human Resources and One Cow per Poor Family programme units, the Gender Monitoring Office; the Department of Foreign Affairs; and Trade and Development Canada.

The costing exercise lasted two weeks, with one week for validating the results. Three consultative meetings were held with partners in this regard.

Using the findings
The team used the findings to identify gender priorities to mainstream in the Ministry’s existing programmes.

Results

• Though the Government of Rwanda has not yet fully funded the strategy, some of the activities in the plan are being implemented. Instead of funding new and separate gender equality interventions, the Ministry has prioritized the mainstreaming of gender in existing programmes, such as those on agricultural extension workers and access to finance. The Ministry’s gender coordinator supports each department in the Ministry to make this a reality.

Challenges and lessons learned
The legal framework on gender equality and women’s rights in Rwanda is adequate. However, traditional beliefs and customary norms continue to influence practices in the agricultural sector and, more broadly, act as barriers to the realization of gender equality.

The lack of available, up-to-date data, such as the number of women involved in different types of agriculture, such as coffee planting and horticulture was a challenge faced by the costing team.


http://www.unifem.org/attachments/products/MDGsAndGenderEquality_3_WhatDoesItCost.pdf


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Bolivia seminar presentations available at: http://www.gobernabilidad.org.bo/costeo-genero-english#the-seminar

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1  Bangladesh, Cambodia, Ghana, Tanzania, and Uganda
3  The Increasing Accountability in Financing for Gender Equality programme supported governments in sixteen countries to implement national commitments on gender equality and women’s empowerment. It was implemented by UN Women in partnership with the International Training Centre of the International Labour Organization and funded by the European Commission. The programme also received funding support from the Government of Spain and the Government of Italy.
4  The Global Seminar on Costing Experiences and Methodologies for Gender Equality was held in Santa Cruz, Bolivia on 10–12 September 2013. It brought together representatives from over 20 countries to exchange costing experiences of plans and policies for gender equality. Workshop presentations and other resources are available at: http://www.gobernabilidad.org.bo/costo-genero-english#the-seminar
6  Ibid.
10  Ibid p. 2
11  Ibid.
13  Ibid.
14  Ibid.
15  The costing guide developed in UN Women in the Asia Pacific region provides examples of VAW costing studies. Please see: UN Women and Australian Aid (2013) The costs of violence: Understanding the costs of violence against women and girls and its responses: Selected findings and lessons learned from Asia and the Pacific, Thailand.
16  Ibid.
18  For more information on costing tools for health MDGs, see the WHO brochure at: http://www.who.int/pmnch/topics/economics/costingtoolsbrochure.pdf
19  More information can be found here: http://www.socialprotectionfloor-gateway.org/24.htm
20  UNAIDS’ seven key programmes include programmes to: 1) reduce stigma and discrimination; 2) HIV-related legal services; 3) reform and monitor laws, regulations and policies relating to HIV; 4) increase legal literacy; 5) sensitize law-makers and law enforcement agents; 6) train health-care providers on the human rights and medical ethics related to HIV and 7) reduce discrimination against women in the context of HIV. For more information, see the UNAIDS Brochure at: http://www.unaids.org/sites/default/files/media_asset/Key_Human_Rights_Programmes_en_May2012_0.pdf
21 Strengthening opportunities for post-primary education for girls while meeting commitments to universal primary education, Guaranteeing sexual and reproductive health and rights, Investing in infrastructure to reduce women and girls’ time burdens, Guaranteeing women and girls’ property and inheritance rights; Eliminating gender inequality in employment by decreasing women’s reliance on informal employment, closing gender gaps in earnings, and reducing occupational segregation, Increasing women’s share of seats in national parliaments and local government bodies; Significantly reducing violence against girls and women.

22 “Education for all” is a global movement launched in 1990, led by UNESCO, seeking to cover learning needs for all children, youth and adults.


26 Ibid.


30 In cases where survivors of violence will be interviewed, a special provision must be made to hire trained researchers who will follow ethical and safety standards.


33 Ibid.


37 Ibid.


49 Administrative costs are the expenses that an organization incurs not directly tied to a specific function such as production or sales. They are related to the organization as a whole as opposed to an individual department. Overhead costs are the ongoing expenses of operating an organization, such as utilities, rent and supplies.


43 Ibid.


47 Ibid.


50 Ibid.

51 Presentation by Silvia Fernandez, available on http://www.gobernabilidad.org.bo/costeo-genero-english#the-seminar


55 The One Cow per Poor Family Programme, launched in 2006, improves the livelihoods of those most in need and re instituted lost pride through the recovery of a symbol of traditional wealth by providing the poorest households with cattle.
UN WOMEN is the UN organization dedicated to gender equality and the empowerment of women. A global champion for women and girls, UN Women was established to accelerate progress on meeting their needs worldwide. UN Women supports UN Member States as they set global standards for achieving gender equality, and works with governments and civil society to design laws, policies, programmes and services needed to implement these standards. It stands behind women’s equal participation in all aspects of life, focusing on five priority areas: increasing women’s leadership and participation; ending violence against women; engaging women in all aspects of peace and security processes; enhancing women’s economic empowerment; and making gender equality central to national development planning and budgeting. UN Women also coordinates and promotes the UN system’s work in advancing gender equality.

THE INTERNATIONAL TRAINING CENTRE OF THE INTERNATIONAL LABOUR ORGANIZATION (ITC ILO) contributes to the ILO goal of decent work for women and men by providing training and related services that develop human resources and institutional capabilities. Its residential Campus was established in Turin by the ILO and the Italian Government in 1964.

www.itcilo.org

THE EUROPEAN COMMISSION is the European Community’s executive body. Led by 27 Commissioners, the European Commission initiates proposals of legislation and acts as guardian of the Treaties. The Commission is also a manager and executor of common policies and of international trade relationships. It is responsible for the management of European Union external assistance.

http://ec.europa.eu
COSTING GENDER EQUALITY

The main steps are:

1. DESIGN
2. IDENTIFY NEEDED INTERVENTION
3. COLLECT DATA
4. CALCULATE NEEDED RESOURCES
5. INTEGRATE INTO PLANNING/BUDGETING
6. SHARE ADVOCATE MONITOR

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