Introduction

The COVID-19 pandemic has sparked a global economic downturn with countries facing declining economic growth and mass unemployment. Across the world, women have been disproportionately impacted as frontline workers, domestic workers, garment workers, caregivers and those in hardest hit sectors like tourism and hospitality. Lockdown/shutdown policies have increased unpaid care and domestic work and heightened the risk of domestic violence.

To mitigate the economic impact of the pandemic, 196 countries have rolled out fiscal support packages but only 40% have included gender-sensitive policy measures with two-thirds of these focused on addressing violence against women. Of the measures that address economic recovery and/or provision of social support, women have primarily been targeted for cash assistance and social protection with less focus on employment security especially in the informal sector. Further, fewer of the gender policy measures overall have addressed women’s unpaid care or the financing of care services both of which are essential to equitable, resilient response and longer-term recovery.

The COVID-19 socio-economic response requires adequate and targeted public investment with spending reprioritized towards addressing gender inequalities and women’s needs. Where countries are able to create fiscal space, they also need to ensure that public finance management (PFM) systems have adequate flexibility to absorb new financial inflows, reallocate existing resources and rapidly disburse funds, and ensure adequate oversight mechanisms to support public scrutiny. Ministries of finance – in collaboration with other government stakeholders – have a critical role to play in taking action to expand resource availability, including by modifying budget rules, introducing supplementary budgets, increasing spending within existing lines, or some mix of these fiscal measures along with expedited procedures for budget approval. In this context, it is necessary to assess the potential gender impacts of identified fiscal policy action, monitor their implementation and assess who benefits. Gender responsive budgeting (GRB) includes a wide range of tools – many of which are implemented as part of the PFM system - that could be used to assess and monitor the design, implementation and impact of COVID-19 support packages from a gender perspective.

This technical brief builds on UN Women’s Guidance Note on ‘Assessing Fiscal Stimulus Packages to respond to the Socio-

Economic Impacts of Covid-19’ which focused on four critical policy areas for women: employment, social protection, food security, and social infrastructure. These four areas align with major needs for gender responsive action as well as gaps in socio-economic responses, as per available analysis to date. This technical brief presents key entry points for applying five GRB tools in this context (See Box 1).

The data and analysis generated by these tools can support governments and civil society to assess the extent to which a support package promotes gender equality and monitor its operationalization. Several of the GRB tools support fiscal transparency and public scrutiny of gender responsive investments as part of the socio-economic response. This is especially important to strengthen accountability by determining if financial support is actually reaching people, especially low-income women, when a package makes provision for them.

BOX 1

GRB Tools Presented in Technical Brief

- An ex-ante gender impact assessment to analyze expected gender impacts of the package;
- A publicly available gender budget statement in which the government sets out how it expects the package to support women and promote gender equality;
- A mechanism for Parliamentary scrutiny in scrutinizing the package through parliamentary questions and committee hearings;
- A real time expenditure tracking system to monitor disbursements of the package and to issue reports on how far this is reaching women and supporting gender equality; and
- A gender audit of the expenditures by the state auditing institution, including an assessment of the gender equality impact of the expenditures actually disbursed; and a social audit by civil society organizations to monitor service delivery on the ground and how well it is responding.
What is an Ex-Ante Gender Impact Assessment?

An ex-ante gender impact assessment (GIA) analyzes the expected impacts of a policy on gender equality before implementation. This analysis can provide data on gender gaps and identify policy changes and adjustments to mitigate negative impacts and increase the chances of effectiveness. Ex-ante GIAs can be applied in a forward-looking manner to identify priority gender objectives, enabling gender responsive policy response formulation from the very start.

How does it work?

GIAs depend on the availability of sex-disaggregated data and gender statistics. They should also draw on additional data sources, such as qualitative assessments and citizen generated data. GIAs review existing gender policies/action plans to understand national and sectoral priorities, targets and indicators. Additionally, an ex-ante GIA can include analysis of budget allocations for proposed policies to determine whether these resources are targeted to address women’s priorities and finance gender objectives.

In the context of fiscal policy, ex-ante GIAs should accompany budget proposals tabled for parliamentary review to inform debates and discussions on whether the policy promotes gender equality. This type of GIA can provide a useful baseline assessment against which budgetary actions can be reviewed to determine whether envisaged impacts were in fact achieved and if gender responsive actions met their objectives.

Analyzing Potential Gender Impacts of COVID-19 Support Packages

As countries develop their COVID-19 support packages, an analysis of how measures will affect women and men is necessary. The requirement for ex-ante GIAs of policies is embedded in some countries’ existing laws and policy frameworks. Countries including Austria, Canada, Iceland and Sweden have requirements for ex-ante GIAs of budget proposals in their fiscal laws and/or budget instructions. This type of explicit commitment to assess gender impacts can be used to support GIAs of COVID-19 measures.

It is critically important ex-ante GIAs are not bypassed in the COVID-19 context, due to the scale of resources being allocated and reallocated to address the pandemic. These assessments can improve the transparency of COVID-19 budget allocations and can ensure differentiated gender impacts are considered from the first stages of design of the response.

While few countries have conducted thorough pre-implementation GIAs of COVID-19 support packages, a small number of promising experiences have emerged. The national gender machinery of the U.S. State of Hawaii used gender analysis to develop a framework to guide fiscal stimulus spending. The explicitly feminist framework highlights the importance of integrating women’s voices and needs in COVID-19 planning through: enhancing women’s access to capital outside of low wage sectors; building social infrastructure through investments in childcare, health and education; redressing economic inequalities; and fully integrating gender-based violence prevention in response and recovery.

When ex-ante GIAs of COVID-19 support package have not been done by governments, civil society has begun to fill the gap. The UK Women’s Budget Group has produced ex-ante GIAs of COVID-19 measures to demonstrate how these will affect women, including where they are less than optimal in their design and/or planned execution. Their analyses highlight gender inequalities in the UK government COVID-19 response including in the areas of health, childcare, cash transfers and employment. This analysis has been presented at hearings on the support package to inform debate.

BOX 2

Information Sources and Skills Required for Ex-Ante Gender Impact Assessment of COVID-19 Support Packages

- Sex-disaggregated data and gender statistics on current situation in policy area(s) under review (i.e. employment, health, education, agriculture)
- Sex-disaggregated beneficiary assessments on extent to which existing situation/services respond to women’s and men’s needs
- Gender analysis skills to review existing policies/programmes and COVID-19 support package measures vis-à-vis gender criteria

Pre-pandemic experiences to inform GIA of COVID-19 Packages

Experiences from countries with requirements for ex-ante GIAs can provide important learning for the application of this tool in the COVID-19 context. Box 3 details the GIA process in Canada which has been implemented since 1995 after adoption of the Beijing Platform for Action. This analytical approach is required for all new budget policies and has been refined over time.
A detailed analytical process (GBA+) to assess how diverse groups of men and women may experience a proposed action. It entails active engagement of the population to describe the full scope of potential positive and negative effects.

The GIA information includes:
- Description of the measure and its cost;
- Information of main impacts of measures (direct/indirect; positive/negative);
- Target population for the measure and who is expected to benefit from it;
- Information on expected gender characteristics of benefiting group, including information for the following two indicators:
  - expected impacts (income, age distribution), including expected direct impacts on income distribution;
  - progress supported by the measure in line with the goals of Canada’s Gender Results Framework.

Source: PEFA Supplementary Framework for Gender Responsive Public Financial Management

GIAs of COVID-19 support packages that use a similar approach to GBA+, with a focus on consultation with those affected by policy measures, can demonstrate how different groups may experience different impacts and how measures may reinforce or transform existing inequalities. This approach can also integrate alternative sources of data, including community generated information and citizen report cards/social audits, especially where standard sex-disaggregated data is less available.

Steps and Questions to Guide Ex-Ante Gender Impact Assessment of COVID-19 Support Packages

When initiating an ex-ante GIA of a COVID-19 support package, it is essential to have diverse stakeholder engagement. This should include government and non-government actors with a focus on gathering data from those most affected and diverse groups of women and men. Additionally, the assessment should draw on both quantitative and qualitative data sources, including alternative sources of administrative data to ensure deeper understanding of gender inequalities.

Steps & Guiding Questions

1. Assess current situation for women and men by collating available information and analyzing situation using gender criteria. Questions include:
   - What role(s) do women and men play now in policy area under review (e.g. economy, health care, etc.)?
   - Who does what and at what level?
   - Who are the decision-makers in the policy area?
   - Are women and men equally represented and if not, what barriers exist for women?
   - How are resources (money, time, technology, etc.) distributed to/controlled by women?

2. Assess the intervention area(s) of COVID-19 support package to analyze if/extent to which respond to identified gender inequalities. Questions include:
   - Does the support package include objectives on gender equality or objectives focused on improving the situation of women and men?
   - What is the anticipated impact of the measure(s) on volume of unpaid work and distribution of unpaid work between women and men?
   - Do proposed actions affect the possibility of women and men participating in identified policy area?
   - Who is receiving resources, disaggregated by sex?

3. Assess resource allocations for support package and if these are targeted to gender responsive actions. Questions include:
   - Is there a cost estimate for the support package measures in specific policy area(s)?
   - Are budget allocations targeted to gender objectives and/or objectives focused on improving situation of men and women?

4. Draw conclusions and make recommendations on how to refine/revise proposed support package measure to make it gender responsive. Questions include:
   - What actions are needed to address identified gender inequalities?
   - What improvements to proposed actions can ensure they meet women’s identified needs?
   - What changes are needed in budget allocations (e.g. shifts between funds for different program activities) to meet gender objectives?

Take away

Ex-ante gender impact assessments provide information and data on the realities for women and men in policy areas affected significantly by COVID-19. This analysis points to where gender inequalities exist and options available to design and implement new policy actions to avoid negative gender impacts and be purposefully gender responsive. Counties need to employ GIAs prior to policy implementation and then follow through to evaluate actual gender impacts of COVID-19 support package measures through ex-post assessments and gender audits (see Section 5 of this brief).
What is a Gender Budget Statement?
A Gender Budget Statement (GBS) provides a description of gender-related goals either as part of budget documentation or separately. It is produced by a government agency, usually the Ministry of Finance or Budget Office, to capture objectives, programmes and corresponding budget allocations for gender equality. In the context of COVID-19, a GBS can be used to document gender priorities as part of government fiscal support.

How does it work?
A GBS presents evidence of gender objectives and gaps in specific sectors or areas (often produced through an ex-ante gender impact assessment) and government actions to address these. It should also detail the envisaged outputs and outcomes and associated budget allocations/expenditures for the proposed actions. Making the GBS available for public scrutiny can support fiscal transparency and strengthened accountability.

Countries at all levels of economic development have instituted GBS in their budget process. While these vary in methodology, format and level of detail, the different GBS efforts in countries present a visible statement of government gender priorities and the actions to be taken to realize them.

Gender Budget Statements of COVID-19 Support Packages
For the COVID-19 support package, governments need to have a clear statement of the policy goals with appropriate performance indicators to measure impact. For countries already producing a GBS, this could include analysis of the specific package measures in line with their standard approach and presentation. For countries not yet producing a GBS, a simple statement can be developed to assess who will actually benefit from the proposed support measures.

A high-quality analysis when developing a COVID-19 GBS is important and can be drawn from socio-economic and gender impact assessments of proposed policy measures. However, this type of analysis is often unavailable which presents challenges in gathering the necessary data to ensure the GBS is grounded in evidence. Addressing this in the COVID-19 context would require rapid technical assistance through the provision of tools and on-demand support for line ministries and the provision of oversight/review of COVID-19 GBS reporting. Support could also be provided to parliaments and civil society to contribute to GBS development as well as monitor delivery on priority actions.

Questions to Guide COVID-19 GBS
For countries producing a GBS, a first question to ask is whether a GBS of a COVID-19 support package has been produced. If not, the following questions could be considered:
- What are the gender equality objectives of the support package measure(s)?
- Have these been informed by quantitative and qualitative gender analysis of the package?
- Is there beneficiary information for the proposed measure disaggregated by sex?
- Is data on the budget allocations for the proposed measure available?
- Is there a breakdown of this information to demonstrate who will benefit?
- Are there measurable indicators to assess who actually benefits from the support package?

In terms of public scrutiny of the GBS, the following questions could be considered:
- Is the GBS publicly available?
- Has the GBS on the support package been tabled in Parliament for review and scrutiny?
- Is civil society aware of the GBS and if so, can they access it in a way that is useful for analysis?

For countries that have not produced a GBS in any form, the following questions could be considered:
- Is there a clear statement of gender objectives for the package?
- Who are the intended beneficiaries of the package?
- Are there measurable indicators to assess who actually benefitted from the support package?

Information Sources for COVID-19 GBS:
- National/sectoral gender policies
- Gender analysis of key areas (i.e. employment, social protection, healthcare, agriculture) to capture primary gender gaps
- Rapid assessments of gender-differentiated impacts of COVID-19
- Gender impact assessments of COVID-19 support package measures
- On and off-budget allocations of the COVID-19 support package per sector/area/intervention
Learning from previous GBS experience to guide COVID-19 efforts

Pre-pandemic country experiences with GBS can provide guidance on how a COVID-19 GBS can be structured and presented. Generally, clear instructions and a detailed format for the preparation and reporting of a GBS supports stronger and more evidence-based statements. Box 5 presents the preparatory instructions the Government of Rwanda provides to ministries and departments for developing their GBS.

BOX 5

Rwanda GBS Instructions

Gender Situational Analysis should describe what problems in the community/population that require the budget agency to undertake the interventions in the selected sub-programme. The description should at least show three key elements:
- What is the problem;
- What is the root causes of the problem;
- Sex-disaggregated data to dearly show the extent of the problem.

Then, identify or define outputs to be achieved to address the gender issues identified in the situational analysis. These should be taken directly from the Medium-Term Expenditure Framework (MTEF) structure but may be amended. The outputs should be related to the annual activities to be undertaken rather than over-arching objectives. They should not rely on assumptions relating to developments and/or activities which outside control of ministry/agencies.

Activities should then be identified which will be carried out by the ministry and its agencies to achieve the output. There may be more than one activity for each output. Activities should be taken from the MTEF structure but may be amended.

The chart below presents the GBS template used.

| Name of Programme: __________________________ |
| Name of Sub-Programme: ____________________ |
| Gender Situation Analysis | Output | Activity | Indicator | Allocated Budget |

Source: UN Women 2016

In Rwanda, a GBS reporting template requires information on the gender situational analysis (per programme/sub-programme) with corresponding outputs, planned activities, accomplished activities, targets and achievements against planned targets and approved budget compared to executed budget.

A similar approach could be instituted for a COVID-19 GBS but with a streamlined template and reporting instructions focused on the most critical dimensions for gender equality. For example, a GBS by the Ministry of Health at the start of the COVID-19 response could include gender analysis of healthcare provision and healthcare seeking, detail the support measures targeting frontline health workers and budget allocations of additional resources to ensure delivery of routine sexual and reproductive health. This would include priority actions, expected outputs and outcomes and the budget allocated from the support package for these priorities.

For a country initiating a GBS for the first time, a simple template could be the starting point with requested information exclusively on sex-disaggregated beneficiaries of specific measures, and indicators to assess progress on these measures. This initial statement could then evolve over time to become more detailed and incorporate situational analysis, intended outcomes and outputs. In fact, a COVID-19 GBS could be an entry point for a country to institute the practice more broadly in the future.

Take Away

A publicly available GBS can contribute to government monitoring of whether the COVID-19 support package addresses gender gaps. The guiding questions above provide a basic framework to support government efforts in developing these statements. Any GBS produced in the current context will need to be used together with other GRB tools. This means drawing analysis on gender inequalities in policy areas from ex-ante gender impact assessments, ensuring parliamentary scrutiny of the budget, gender responsive expenditure tracking and gender audit to fully assess impacts of COVID-19 support packages on women and gender equality more broadly.
What is Parliamentary Scrutiny of Budget?

Parliaments play an important oversight role in reviewing, appropriating and authorizing budget decisions and budget execution. They have the mandate to scrutinize and authorize proposed revenues and expenditures and ensure effective budget implementation. This includes public debate to assess whether the government budget addresses policy priorities and the needs of the population. It also entails reviewing budget expenditure to determine if public funds are/have been used in the ways envisaged and if these expenditures are achieving intended results. Both the interrogation of the budget and monitoring of budget execution can generate data and analysis that, when shared with communities and constituents, supports understanding of how public funds are allocated and spent.

Engaging Parliaments through Gender Responsive Budgeting

Assessing how a budget addresses the needs of women and men is an important part of legislative scrutiny. GRB provides a set of tools that when implemented can generate analysis to support parliaments in fulfilling this role. For example, a gender budget statement that presents government gender priorities and associated budget allocations can be tabled with a budget proposal. Parliaments then interrogate this statement as part of the overall budget submission and can raise questions about how government plans to address gender inequalities across various dimensions.

Additionally, Parliaments can review gender impact assessments of policy measures (when produced) and audit reports to assess whether the budget responds to women’s needs and identified gender gaps. This also opens the space for parliamentarians to recommend targeted policy measures and/or budgetary allocations to advance gender equality. This can be based on parliamentary analysis and/or inputs from civil society organizations and other independent experts.

Parliamentary Scrutiny of Gender Budgets in COVID-19 Support Packages

The role of Parliament in budgetary scrutiny is all the more essential in the current context of COVID-19. As support packages are designed and implemented rapidly, there is risk that budgetary oversight will be upended or bypassed. Coupled with Parliaments not convening due to lockdowns or facing accelerated/abbreviated budget reviews due to the pandemic, there is a real need to advocate for and support necessary scrutiny and oversight of these measures. Governments can and are making information available. For example, Germany has presented its plan to address the pandemic to both Parliament and to the wider public in a digital, easily accessible format. This information includes detailed costing, eligibility criteria and presentation of administrative processes by measure.

As part of this process, GRB tools should be used to assess how COVID-19 support package measures affect women and girls and analyze how budget allocations, budget changes and/or cuts will affect gender equality. This can include Parliament calling for gender impact assessments of the COVID-19 package and when these are available, conducting reviews of how they respond to identified gender priorities and needs. It can also entail parliamentary scrutiny of amended finance laws/bills, presented to address the current crisis, to ensure they maintain gender as a priority. Further, parliamentary committees can conduct focused, in-depth reviews of the COVID-19 package implementation to assess how expenditures are translating into services that women need and whether the disbursements of resources are reaching women and girls.

Parliament can also call for transparent reporting on all COVID-19 budgetary measures, including reallocations of resources to COVID-19 response and proposed budget cuts, to understand how these will impact women and men. This type of analysis may need to be complemented or provided by civil society or other independent experts.

BOX 6

Parliamentarians working for gender responsive COVID-19 response

A working group in Mexico, headed by the Speaker of the Chamber of Deputies (lower house of Congress), is comprised of women deputies from all parliamentary groups and presidents of committees. The group meets weekly to assess measures taken by Government and Congress during the COVID-19 pandemic to ensure these are designed and implemented in a gender responsive way. This group is also working to address the specific issues women and girls face as a result of the current health crisis.

Source: Inter-Parliamentary Union, 8 May 2020
Guiding Questions for Parliamentary Scrutiny of COVID-19 Packages

Parliamentarians may require support and guidance on how to scrutinize COVID-19 support packages in terms of the extent to which they address gender inequalities and meet women’s specific needs. The questions below are drawn mainly from UN Women’s “Primer for Parliamentary Action: Gender Sensitive Responses to COVID-19” and aim to provide a framework for parliamentary efforts in this regard. The exact questions to be used will depend, in part, on the stage at which a country is in developing, presenting or implementing their COVID-19 support package.

At the budget review stage, consider the following:

- Is there a gender impact analysis of the proposed COVID-19 policies and associated budget?
- Have the proposed measures been developed on the basis of sex-disaggregated data and gender analysis?
- Do COVID-19-related policies, laws and programmes include key targets or beneficiaries disaggregated by sex?
- Is there information included in the COVID-19 policy measure/budget about whether women and men from different groups equally benefit?
- Do the proposed measures specifically respond to and seek to address known gender dimensions of the crisis (such as women’s predominance as frontline health workers, in informal labor, etc.)?
- Will proposed budget reallocations and/or cuts result in reduction of service availability for women (e.g. will health budget reallocations to address COVID-19 result in less available funds for maternal health care)?

At the stage of monitoring budget execution:

- Are the policy, programme or legislation’s resources and benefits reaching equally intended beneficiaries?
- Are the means of distribution the resources/benefits equally accessible to women and men?
- Are women and men equally able to use these resources, in practice?
- Are budget reallocations for COVID-19 translating into reduction in/loss of essential services for women and a reduction in human rights violations like addressing domestic violence and other forms of exploitation?
- Are budget cuts as a result of the COVID-19 context resulting in loss of women’s jobs, service availability?
- Do expenditure reports of COVID-19 package implementation include information on gender responsive expenditures and/or disbursements to specific beneficiaries by sex?
- Do external audit reports of the COVID-19 support package include analysis of gender differentiated impacts of spending on women and men?

Take Away

Parliamentary scrutiny of COVID-19 support packages are important to assess if women’s specific needs are addressed and gender equality is promoted. While Parliaments can exercise their role throughout the budget process, it is especially important that they execute their scrutiny during the budget proposal review and at the audit stage.

GRB tools, including ex-ante gender impact assessments, gender budget statements and gender audits of the budget, provide important data and analysis to support parliaments in their functions. Parliaments may need to work closely with civil society organizations to conduct analyses of the impacts of COVID-19 support packages, including how measures may exclude certain groups of women.

These analyses can also be used by parliamentary committees (existing or ad hoc ones established specifically to deal with COVID-19 response) to work with ministries in reviewing gender impacts of proposed measures and identify changes to support gender responsive outcomes.

Data Sources for Parliament to Scrutinize Gender Impacts of COVID-19 Support Package

- Gender impact assessments of policy measures (ex-ante and ex-post)
- Gender budget statement of COVID-19 package and/or statement of proposed measures and who will benefit (disaggregated by sex)
- Budget expenditure data (real-time tracking information) and expenditure reports, with data on beneficiaries disaggregated by sex
- Audit reports of budget with analysis of how COVID-19 support funds executed, services delivered, who received services disaggregated by sex
- Government assessments of budget execution as part of performance framework with associated indicators
- Independent analysis of the COVID-19 package by academic experts and civil society, detailing who will be reached by specific measures (by sex), who will be missed and what this will mean for gender equality
What is Expenditure Tracking?
Expenditure tracking captures actual spending compared to what is planned in the budget. It follows budget allocations from central government to ministries and local authorities and captures how disbursements support public service delivery. Expenditure data needs to be complemented with information on what is done with resource disbursements and to what extent spending responds to people’s priorities and needs. This can include quantitative and/or qualitative analysis of service delivery based on assessments of quality, accessibility and cost of services and user surveys. Strong governance structures and data transparency are also important to respond and remediate the misuse of public funds, when identified through effective resource tracking.

Real Time Expenditure Tracking of COVID-19 Support Packages
It is critical for governments and civil society to track COVID-19 budgets to know if resources are being directed as planned and reaching intended beneficiaries. Real time expenditure tracking is particularly important in the current rapid execution context. This type of tracking can identify leaks of funds, misdirection and misappropriation of funds. It can also support re-directions of resources if they are poorly executed and/or not delivering what is needed.

It is possible to create separate and/or dedicated programmes and track these through sections of the budget. This can support real-time monitoring of spending through the national Financial Information Management System (FIMS). For example, Colombia created an Emergency Mitigation Fund separate from the rest of the budget that is overseen by the Ministry of Finance and is tracked using their existing FIMS.

It is also important that government produces regular reports of real-time expenditures so that parliaments, civil society and the broader population can access information about how the resources are disbursed and to whom. This reporting can include specific details on demographic groups of beneficiaries, amounts received and links with performance indicators to show the impact of disbursements. For example, in the Philippines local governments have to prepare monthly reports on utilization of COVID-19 funds and post these on their website and in the community (IMF 2020).

Civil Society plays a central role in monitoring and providing oversight of COVID-19 expenditures in order to hold governments accountable. They can call for expenditure tracking of these budget measures as well as present analysis of spending. For example, the organization Follow the Money is working to analyze how COVID-19 resource flows are spent in Nigeria and several other African countries. This type of assessment can be included in social audits (See section on gender budget audits).

Tracking COVID-19 Support Package Gender Expenditures
Once information is available on the extent to which COVID-19 budget allocations target women and promote gender equality, expenditure tracking is needed to ensure the identified focus on gender equality is not lost. To illustrate, if a gender budget statement of the COVID-19 support package (see Section 2) is produced, it should present sex-disaggregated information on who will benefit from specific measures. Real time budget execution information can be used to track the credibility of spending in comparison with the gender-related actions in the GBS.

Implementing gender expenditure tracking can be challenging for numerous reasons, including financial system limitations to capture gender spending data and gaps in disaggregated expenditures. It requires methods to identify gender-targeted spending and transparency of disaggregated spending information. One way to begin is to classify gender-targeted budget lines or programmes as part of the COVID-19 support package budget. For countries with gender tagging in place, this can be executed by using the current approach. For countries without any form of gender tagging, it would be necessary to begin capturing specific expenditures by beneficiary (per programme or budget line) and disaggregate by sex of beneficiary.

Tracking gender expenditures as part of the COVID-19 package requires clear guidance on how to make the necessary classifications and disaggregation. Embedding this in existing financial management systems can help to make this a more integrated part of overall budget tracking. Also, where possible, linking budget measures with gender performance indicators can facilitate the monitoring process. As with expenditure tracking of COVID-19 spending overall, granular and detailed reports need to be produced to provide data for public scrutiny.

For example, since 2012, the Ministry of Finance in Ecuador has implemented a gender equality classifier for budgets. The system enables identification, monitoring and reporting on government expenditures in line with areas of action in the national gender policy framework. Budget guidelines provide instructions on classification and require reporting of gender resource use and results achieved.
Tracking gender expenditures as part of COVID-19 support packages also requires strong engagement from stakeholders outside of government. Parliamentary scrutiny to review expenditure reports and assess how these align with gender commitments (See preceding section) and how they are delivering results for women. Civil society also has a crucial role to play - both in advocating for gender expenditures to be tracked and reported in real time; and conducting shadow analyses of spending measures to assess if/how it is translating into high-quality and accessible services for women.

Questions to Guide Real Time Gender Expenditure Tracking

The first question to answer is whether the government has put in place a real time tracking system that captures expenditures of the COVID-19 package?

If this kind of expenditure tracking system exists, the following questions can be considered:

- Does the expenditure tracking system include tagging/classification of gender related expenditure?
- Is expenditure data disaggregated, including by individuals within households who receive specific benefits (i.e. cash transfers, unemployment benefits, childcare credits)?
- If a gender budget statement is prepared as part of the COVID-19 package, is expenditure on gender priorities tracked in real time?
- Is there a public report of expenditures that includes specific data on gender related spending?
- Is civil society able to access expenditure data to interrogate how support package resources are being spent and whether they are benefitting women?

If this type of expenditure tracking system does not exist, the following entry points can be considered:

- Assess if spending on specific COVID-19 measures is being reported and through what mechanism.
- Determine if the existing FIMS can generate data on gender related spending.
- Determine if data is available on expenditures by beneficiary disaggregated by sex.
- Advocate for government at all levels to produce public reports on how COVID-19 support package resources are disbursed and what services this spending has delivered and to whom.
- Advocate for independent experts and civil society to collect information on COVID-19 spending and conduct supplemental analysis of how this translates into services and for whom.

Take Away

Real-time tracking of COVID-19 expenditures is an essential part of fiscal transparency and government accountability. The spending should be monitored for the extent to which it addresses identified gender inequalities and the specific needs of women, and how it reaches women and girls. This requires financial information systems that capture gender related expenditures (at times through tagging/classification) and/or disaggregated data on beneficiaries of expenditures. It also requires effective and transparent expenditure data reporting that provides real time information to understand who is receiving the financial support. Tracking gender related expenditures generates information that then must be used by governments, parliaments, academic experts and civil society to identify inefficiencies and advocate for more effective use of existing resources.
What is a Gender Audit of the Budget?
A gender budget audit is an ex-post gender impact assessment tool that measures and/or evaluates the extent to which a budget meets stated gender equality objectives. It also assesses whether budgetary allocations have been spent efficiently and in compliance with rules and regulation set by ministries of finance and determines the impact of expenditure on gender equality.

How does it work?
After the budget implementation phase, oversight bodies typically assess the extent to which the budget has met its intended gender equality objectives. The scope and methodology of the gender audit must be clearly defined with due consideration to the objectives of the investments subject to audit, efficiency of planning and execution of programmes under audit, as well as the systems of monitoring and evaluation, quality control and beneficiary engagement.

Gender audits may be conducted by state institutions ministries/departments or an independent agency, such as the Supreme Audit Institution. Outside government, civil society can conduct social audits which usually involve a participatory review or monitoring of government programmes at the community level.

Gender Audits in the COVID-19 Context
In response to the COVID-19 pandemic, governments are rolling out economic support packages at great speed. Where there are limited rapid response ex-ante controls, like the budget statement or statement of proposed expenditure, gender equality can be deprioritized and so ex post tools, like audits may be used to monitor implementation of packages. As part of this ex-post evaluation, governments should strive to maintain standards of fiscal transparency and public accountability to ensure the integrity of the public finance management (PFM) system is maintained and there is public trust and support for the response.

Ideally, governments should design economic support packages with engagement of all sectors of society, including non-governmental organizations, business and trade unions. However, in the case of rapid response, once measures are underway, it is important for the population to have access to timely and accurate information that will allow monitoring and oversight of disbursements (expenditure tracking). Social audits are an important tool to support this objective.

Civil society organizations (CSOs) in several countries have used innovative tools, including expenditure tracking and community monitoring tools such as citizens’ report cards, community score cards and social audits, to identify gaps in the implementation of government programmes on the ground.

Box 9
Gender budget audit options during COVID-19
- Auditing of the expenditures by the state auditing institution, including an assessment of the gender equality impact of the expenditures actually disbursed.
- Support for a social audit by civil society organizations to monitor service delivery on the ground and how well it is responding to women’s needs and priorities. It could also assess the extent to which packages include support for women’s organizations, many of whom are engaged in frontline service delivery (such as violence against women (VAW) and/or sexual and reproductive health and rights (SRHR)).

Lessons from pre-pandemic gender audits to inform COVID-19 efforts
Common challenges for gender audits include the lack of gender-based analysis and sex-disaggregated data as well as a lack of methodologies to integrate gender in the different types of audits. While some countries have issued guidelines, there is need for detailed methodologies and benchmarks to guide the work of auditors. Engagement of civil society in social audits can also be constrained due to the lack of information and data. In countries where data related to economic and social policy (including on budgets) is not publicly available, the work of CSOs can be severely impacted.

Despite these challenges, good examples exist. In 2013, the Andalusian Regional Government Administration began implementing gender audits to assess if budget programmes are implemented in ways that promote gender equality. These audits assess the extent to which the gender budget objectives have been reached; the extent of gender mainstreaming in budget planning and implementation; strategies used to implement the gender budget targets; and best practices in gender budgeting practice (OECD 2017).
This example presents a comprehensive approach to state-executed gender budget audits. A similar approach can be instituted for audits of the COVID-19 support package, but these will need to be adapted to operate within the rapid execution context.

Social audits conducted by CSOs can be very effective in highlighting gaps in service provision or misuse of funds. In Bangladesh, a social audit of over 125,000 people (mainly women) assessed use and perceptions of health and family planning services as part of the evaluation of the country’s Health and Population Sector Programmes (World Bank year?). In Gauteng, South Africa, the role of corruption in the prosecution and conviction of rape cases set the stage for a much broader-based programme to prevent sexual violence. Involvement of people in monitoring disbursements can be an effective tool to ensure money goes where it is needed.

**Questions to Guide COVID-19 Gender Budget Audit**

The first question to ask is whether an audit of the package has been conducted. It would be important to specify whether the audit was conducted by a state institution or civil society, and whether it was concurrent or ex post.

If concurrent, consider the following questions:

- Are there well-coordinated structures for periodic monitoring and reporting on what is happening?
- Does the monitoring checklist highlight clear gender issues and questions targeted to capture sex-disaggregated data?
- Is there regular reporting on the progress of implementing the package – both on and off budget?
- Have special parliamentary or other oversight committees been established to monitor implementation of the package?
- If negative gender impacts are identified, is there a mechanism for reporting and revision?
- Is there a mechanism to engage CSOs in monitoring?

If ex post, consider the following questions:

- Is there an assessment on the extent to which budget expenditures contributed to gender equality objectives?
- Is there an assessment employed to review how different sectors, ministries/agencies, departments are achieving gender targets?
- Is there a review on services delivered through budget expenditures and who benefitted from these?
- Are there ex post impact assessments of the package measures to determine the extent to which these have promoted gender equality?

**Take Away**

Gender audits are important for improving fiscal transparency and enhancing state accountability. For the COVID-19 policy response, where governments have to act with speed and efficiency, gender audits can identify gaps in the response effort and direct governments to design more appropriate policy interventions. This is critical to ensure that women’s needs are effectively integrated into national policy responses.
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