



United Nations Entity for Gender Equality
and the Empowerment of Women



*Empowered lives
Resilient nations*

Costing of interventions and policies for gender equality

*Concepts, methodologies and
practical experiences*



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Costing of interventions and policies for gender equality

Concepts, methodologies and practical experiences¹

¹ This document has been prepared by Raquel Coello Cremades based on the document “Costing of Social and Gender Equality Policies in Latin America and the Caribbean, Concept Note” developed by the Gender Area of Practice of the Regional Center for Latin America and the Caribbean (CRLAC) of the UNDP in alliance with UN WOMEN and with the support of the MDG Achievement Fund. The document had also contributions from: Samina Anwar, Carmen de la Cruz, Zohra Kahn, Tania Sanchez, Ivonne Urriola and Carmen Zabalaga.

INTRODUCTION

This document aims to summarize the main conceptual and methodological elements of costing of policies and interventions for gender equality experiences. This work has been carried out in preparation for the **“Global Seminar on Costing Experience and Methodologies for Gender Equality”** organized by UN Women in alliance with the Ministry of Autonomies and the Ministry of Justice of Bolivia the European Commission and the UNDP in September of 2013.

This document is based on the “Costing of Social and Gender Policies in Latin America and the Caribbean. Concept Note”² and they were extended in order to include experiences and methodologies from other countries and other regions in the world.

One of the weaknesses of this, relatively new, type of experiences is the lack of systematized information about the processes and methodologies. Therefore, all the experiences considered costing experiences have not been considered and not everything can be said about the experiences mentioned in this document. However, with the information available it is possible to establish some conceptual and methodological elements that can help to continue to advance further on the subject.

In order to achieve this, the document has been organized on a first part that gathers all the background information related to the costing of policies of gender equality. Next, the document suggests a definition and possible approximations to the subject from which to carry out this type of exercises. Then, the document enumerates the main existing methodologies for costing policies and interventions for gender equality, finally the document collects some costing experiences identified around the world. Let’s begin this journey.

BACKGROUND

From the eighties, the majority of the countries of the world have assumed an increasing engagement with gender equality and women’s rights. Following the pressure put by women’s movements and the international conferences on women issues organized by the United Nations in 1975 and 1995³, these countries have signed international commitments such as the Beijing Platform for Action and the Convention to Eliminate All Forms of Violence Against Women (CEDAW) and, at a national level, they have introduced changes in civil and criminal legislation, they have approved quota laws to increase women’s political representation at both local and national levels and they have institutionalized governmental mechanisms to promote the rights of women and gender equality.

² The document was elaborated by the Gender Area of Practice of the Regional Center of UNDP for Latin America and the Caribbean (RSCLAC) in alliance with UN Women and the support of the MDG Achievement Fund. Raquel Coello Cremadas was in charge of the preparation of the document with the contributions and comments from the Regional Office of UNDP for Latin America and the Caribbean through its practical Gender, Poverty and Inequalities Reduction and Achievement of MDG departments; Carmen Zabalaga and the participants of the *Workshop of Analysis and Exchange about Costing of Social Policies and MDG3: Building a path of future for the region*, that took place in June 2012 in Panama. The memoire of the workshop is available at: www.americalatinagenera.org.

³ México (1975), Copenhagen (1980), Nairobi (1985) and Beijing (1995).

However, these commitments and legal progresses have not always been backed up with the corresponding and necessary allocation of resources in budgets in order to consolidate public programs and policies required to carry them out.

The lack of financing for gender equality responds to a variety of causes that can range from insufficient political will to limited knowledge about how to practically promote gender equality. Another factor of concern is that the gender gap is a multidimensional phenomenon and, therefore, its elimination requires multi-sectoral policies and multi-institutional efforts. This makes it more difficult to calculate the interventions that are necessary to carry out these strategies and makes it harder to include them in operative planning and budget processes of the institutions responsible for its implementation. Additionally, it is necessary to consolidate an important articulation and coordination effort between different interventions to achieve coherence.

In response to this situation, from the year 2000 on, new **initiatives of gender responsive budgeting** (GRB) begin to surface looking, in one hand, to be able to measure the real commitment from governments with the issue of gender equality while connecting public policies with budget allocations and, on the other, to channel and redistribute expenses towards the effective achievement of the rights of women. To do this, GRB promote the empowerment and participation of women in decision-making processes, especially in those related to the allocation of public resources and strengthen a more effective use of public resources by improving its administration, promoting transparency and accountability and the democratization of public management.

Initially, different tools and methodologies to carry out the **analysis of public budgets** were developed from a gender-based perspective⁴. Afterwards, different tools and proposals to **intervene in the different stages of the budgeting cycle** were developed in order to channel expenses and transform the way in which budgets are put together, thus generating mechanisms to carry out social control of their execution⁵. These initiatives have made it possible for budgeting processes to be “sensible”, open or to directly promote the incorporation of the gender equality priorities in public budgets.

However, it is important to also move forward from the other side of the process: to achieve the “budgeting” of gender equality priorities; in other words: draw up these priorities not only in terms of “objectives”, “activities” and “results”, but also in terms of the financial resources needed to implement them, which means: **costing these priorities**. (See Graph 1)

⁴ Amongst the most important, the 7 tools proposed by Diane Elson and the classifying of expenses proposed by Ronda Sharp.

⁵ Other important tools are the guiding lines and classifying standards of budgeting for gender (developed in several countries in the world) or the categories and indicators of investment in gender equality of the Bolivian experiences. For more information please refer to the following web sites: www.gender-budgets.org and www.presupuestoygenero.net.

GRAPH 1: THE GENDER RESPONSIVE BUDGET AND COSTING OF GENDER POLICIES COUPLING

The planification and budget processes promote the incorporation of the gender based perspective and the allocation of resources for the priorities of the gender equality and women's rights agenda.

The priorities of the gender equality and women's rights agenda are expressed in terms of the necessary financial resources to implement them in a way that they can be included in planning and budget processes.

Costing exercises of public policies were strongly promoted by the United Nations during the first decade of 2000 within the framework of the Millennium Project⁶. In this context, costing exercises of gender equality policies began to be developed not only as mechanisms needed to achieve MDG3 but also as a response to the lack of financing of national and international commitments towards gender equality and the rights of women previously mentioned.

Currently, the definition of the new political framework of development Post-2015 also offers a unique opportunity to examine the efforts that have been carried out until now in terms of costing of policies and interventions for gender equality, identifying lessons learned from these experiences and using them in the development of strategies to ensure its financing.

CONCEP OF “COSTING OF GENDER EQUALITY POLICIES”

Costing exercises of gender equality policies can be defined as *“The financial valuation of the added monetary and non-monetary resources and efforts that have to be invested for the implementation of a public policy headed towards the achievement of gender equality. These exercises also involve a technical and political process that aims to have an impact in public planning and budgeting processes that can contribute to the reduction of gender inequality gaps and the empowerment of women”*⁷.

⁶ The Millennium Project was commissioned by the Secretary-General in 2002 with the objective of proposing an action plan of specific tasks to achieve the Millennium Development Goals. 10 work teams were put together –one of them about Gender equality-, these groups developed a series of tools to cost the interventions needed in order to achieve the MDGs. The recommendations were presented in January 2005 in the synthesis document *Investing in Development: A Practical Plan to Achieve the Millennium Development Goals*. For further information visit: <http://www.unmillenniumproject.org>.

⁷ UNDP (2013). *Costing of social and equality policies in Latin America and the Caribbean. Concept Note*.

Costing exercises aim to the generation of information about the **financial dimension** of either **carrying out (or not carrying out) a determined intervention within the framework of a public policy**. Depending on the objective, these exercises can be carried out from different approaches:

1. **Impact costing.** The purpose is to measure the socio-economic impact of a specific intervention or problem. In order to implement this type of analysis it is necessary to have data about the population affected and relevant aspects. These kind of exercises can be useful for:
 - ✓ Showing the “adverse” effects of not carrying out specific actions to address an issue (for example, what is the socio-economic impact of “not working in the prevention of teenage pregnancy”)
 - ✓ Showing the “adverse” effects of carrying out a specific action (for example, the socio-economic or environmental impacts of relocating an entire population in order to build a dam).
 - ✓ Justifying the benefits of a specific intervention (for example, the benefits obtained through an active employment promotion plan);

A good example of this approach can be found in the exercises that cost the impact of violence towards women (for example in terms of health, employment, economic growth possibilities, etc.).

2. **Costing of an intervention.** The purpose is to calculate the financial resources needed to carry out a specific intervention, whether it is, for example, to provide a good or service, or to achieve a development goal. The result can be a fixed individual amount (a specific amount to be reached per person with the intervention) or global (which involves the establishing of a target population that will benefit from the intervention). These kind of exercises can be useful for:
 - ✓ Getting to know how much it will cost to invest in the implementation of a new intervention or the expansion of the coverage of an existing intervention; or
 - ✓ Figuring out the financial gap: the difference between what is currently been invested in an intervention and the amount of resources needed to invest according to real needs.

A good example of this approach is the experience developed by the Millennium Project (mentioned above) that actually developed different tools to calculate how much it will cost a country to achieve the millennium development goals.

3. **Costing as a tool for the incorporation in public planning and budgeting.** The purpose is to include the financial resources needed to carry out an intervention in governmental budgets. In addition to the use of self-made tools to calculate the costs, within the framework of a policy or plan, this type of exercises also include the analysis of budgeting processes (including legislation, formats and main actors) in order to effectively implement previously approved policies through the definition of priorities and the allocation of public resources.

A good example of this approach can be found in the costing experiences of the Equal Opportunities National Plans from Bolivia and Honduras described ahead in this document.

These three approaches complement each other: with the costing of an interventions we can calculate how much it costs to implement an action and with impact costing we can calculate the benefit or the result of carrying out this same action. Costing as a tool for the incorporation in planning and budgeting helps to make initiatives operational and concrete. As a matter of fact, all three proposals can be used at the same time in a costing exercise. For example, we can calculate how much it costs to implement a certain intervention and also calculate the cost of the impact involved in its implementation, allowing the realization of a cost-benefit analysis. Additionally, the proposal of the costed intervention can be developed using the set planning format used by each country to make it easier to incorporate it into the public budgeting.

STRATEGIC SENSE OF COSTING EXERCISES

Costing exercises are an essential tool for knowing the real cost of specific needs and compare it with the resources effectively allocated in budgets thus defining the **“financial gap”**. At the same time costing exercises can be complemented with the analysis of **possible alternatives for financing these gaps**, whether it is through the redistribution of expenses or by consolidating a redefinition of the income.

Aside of being used to have the financial information needed in order to carry out an intervention; costing exercises make it easier to identify the priorities within national agendas and development strategies and to define the interventions required to address them, therefore defining who is responsible of their implementation. Costing exercises can therefore be considered as an **instrument to make policies and programs viable** and allow its incorporation in public planning and budgeting systems.

Costing is also a tool that can be used to achieve external financing. If we know the exact amount of resources needed to carry out an intervention it is more likely to allocate the resources for its implementation. Therefore, costing exercises can also be **an incidence instrument to mobilize financial support** around specific objectives and priorities of the gender equality agenda.

Finally, it is important to take into consideration that costing exercises are developed in specific contexts and circumstances. For example, at the moment, the international financial crisis has largely damaged the financial conditions of several countries both in the industrialized world and in developing regions. This is forcing governments to rethink their priorities and search for mechanisms to maximize the results of their interventions **“with the least possible cost”**. However, the search of a further **“economic efficiency”** can often overlook the fact that many contributions to development and wellbeing are made from the non-remunerated dimension of the economy through careful work. Therefore, costing exercises of policies that promote equality between men and women can become **instruments to start the discussion about gender gaps in economic policies and particularly in fiscal policies**.

COSTING METHODOLOGIES AND TOOLS

Costing development goals and objectives involves a series of methodological challenges⁸. Aside of costing policies and interventions for gender equality these exercises have their own set of specific issues that must be analyzed and considered. Some of the elements that require more attention are the following:

- 1) The lack of articulation between plans and policies for gender equality and larger national sectoral policies and strategies of development.
- 2) The absence of links between policies and plans for gender equality and planning and budgeting processes at national and/or sectoral levels.
- 3) The need to generate multi-sectoral alliances in order to implement policies and plans for gender equality.
- 4) The absence of clear strategies to use the information generated in costing processes to increase the financing for gender equality.
- 5) The lack of a comprehensive, comparative and thorough database of costing methodologies for gender equality as well as systematized experiences on their use and adaptation.

In this document it is not possible to explore in detail the complexity of each and every one of them. However, as a contribution to advance in this discussion, below we present a list of the main approaches and methodologies that have been identified around the world.

Methodological approaches of costing exercises

The costing estimations associated with the implementation of any policy or intervention can be carried out following different methodological approaches, some of which are illustrated in Table 1.

Approach	Purposes	Limitations
Costing Estimates based on the Increased Capital Ratio (ICOR)	It allows the estimation of the interventions needed in order to achieve the goal of reducing to half income poverty. The methodology involves the calculation of the rate of economic growth needed to reduce by half income poverty ⁹ and define the amount of resources that must be invested to achieve this growth.	<ul style="list-style-type: none"> • It is a useful approach to promote an approximation of total investment needs but it doesn't allow going further on thick estimations and, therefore, it is not useful to guide planning, budgeting and resources allocation processes. • It doesn't take into consideration the investments that don't have a direct and measurable impact on economic growth (for example, the investment in the improvement of the quality of education and the investment on the prevention of diseases).
Estimates based on economic elasticity inputs- results	It allows the estimating of the level of aggregated investment required to achieve a development goal (for example a MDG). The methodology involves the establishing of a "productive function" of the specific goal. This means, the construction of a model that includes the inputs required to achieve this goals as variables and the elasticity parameters (for example: if there has been an increase in investment in infrastructure of primary schools by a 10%, the school attendance rate for primary education increases in 15%).	<ul style="list-style-type: none"> • Just as in the ICOR methodology, this method is very useful to calculate a global amount of resources needed but it doesn't allow the analysis in detail. • It only allows the projection of a small number of sectors that have historic elasticity data to put together the productivity function. In the case of gender equality, this productivity function is very hard to build. • Even in the case of goals where the productivity function can be estimated, it is only possible to shape a small number of variables, leaving aside frequent investments that are important to achieve the goals that are being estimated (for example: MDGs). • These estimations don't allow the guidance of planning; budgeting and resource allocation processes either.

⁸ See Atisophon et al. 2012: "Reviewing Costing Estimates of MDGs from a Local Resources Mobilization Perspective". OECD Working Paper #306.

⁹ This estimation is made based on assumptions about poverty growth elasticity (when there is a reduction in poverty, for each registered percentage of increased growth) that, at the same time, is estimated through regressions between countries globally and at a national level.

TABLE 1: METHODOLOGICAL APPROACHES OF COSTING EXERCISES

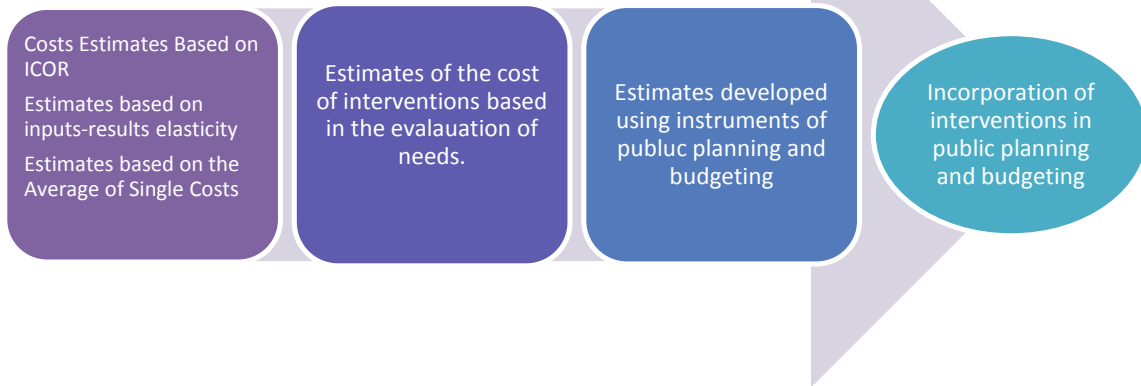
Approach	Purposes	Limitations
Estimates based on the average amount of single costs	It allows calculating the investment needs required to close the gap in access or provision of public services taking into consideration the current expenses. Single costs are obtained dividing the current expenses between the total covered population, then it is applied to the population with specific needs (For example: if the cost of the construction of a 1.000 km water network was 1.000 dollars -one million per km- and in order to achieve the objective the building of an extra 500 kilometers was required, the cost will be an additional 500 millions).	<ul style="list-style-type: none"> • This approach is based on the current expenses. Therefore, if there are any changes in the inputs required, the single costs are not useful to obtain the total costs. • Normally, the target population requires greater levels of investment in comparison with the ones already made. For example, if we want to reach excluded population groups, it is necessary to carry out especial interventions which costs are different to the average. This means that the projections of investment tend to underestimate real needs.
Costs estimates of interventions based on the evaluation of needs	It allows the calculation of the cost of carrying out certain interventions needed to reach the costing objective based on an evaluation of needs of the population regarding these interventions. These estimates provide detailed information on the resources necessary in terms of financing, infrastructure and human resources. Therefore, these estimates are useful in planning and budgeting processes.	<ul style="list-style-type: none"> • Needs are estimated in a separated manner for each intervention, therefore, it is not possible to account for all synergies that have to be considered later on and build within the analysis of the sector. This makes of it a time and work consuming process. • The links with macroeconomic variables (such as inflation growth) have to be shaped in a separate manner because the model does not include them.
Estimates developed using public planning and budgeting instruments	It calculates the costs through the definition of records of expenses associated with programmatic categories used in public planning and budgeting systems in each country. This makes it easier to directly incorporate interventions in annual operating plans and budgets of public institutions.	The definition of records of expenses associated with categories set by financial regulations in the countries limits the detail and the disaggregation that the information can have. On the other hand, the amounts allocated that respond to budgeting criteria are often subject to rooftops of expenses established for public institutions and, therefore, they don't necessarily reflect the necessary amounts but rather the "possible" amounts according to the macroeconomic environment of each country.

Source: UNDP (2013): *Costing of Social and Gender Equality Policies in Latin America and the Caribbean. Concept Note*. The first 4 are quoted in *UN Millennium Project. 2004. "Millennium Development Goals Needs Assessments for Ghana, Tanzania, and Uganda." Background paper*, UN Millennium Project, New York. The fifth approach was proposed taking into consideration the reviewing of the documentation on costing methodologies and experiences carried out in the making of the concept note mentioned above.

The experiences of costing gender equality policies that have been identified in the preparation of this document have mainly employed approximations to estimates using individual costs, costing of the evaluation of needs and the use of budgeting and planning instruments.

An element that must be taken into consideration in the design of costing exercises is the fact that whichever approach that ends up being used can make it easier to incorporate costing interventions in planning and budgeting (See Graph 2). In these regard, the estimates based on the Increased Capital Ratio, in income-results elasticity or in individual costs (the first three of table 1 above) do not provide detailed information regarding necessary actions or interventions. The approaches allow the knowledge of the exact amount of the cost of the intervention but they don't make it easier to translate this in terms of budgets for programs or interventions. On the other hand, approaches of *estimates based on the evaluation of needs* or developed using *public planning and budgeting instruments* can achieve the disaggregation of the costs of possible activities or interventions that make it easier to incorporate them in operative planning and in the budgets of governmental institutions. As a last resource, since the instruments of public planning and budgeting are being used, their incorporation should be able to be carried out in an automatic manner while there is enough political will to assume costing interventions as part of the budget of an institution.

GRAPH 2: APPROXIMATION THOUGHT COSTING APPROACHES TO PLANNING AND BUDGETING PROCESSES



Source: UNDP (2013): Costing of Social and Gender Equality Policies in Latin America and the Caribbean. Concept Note.

Costing tools and methodologies

Costing **tools** are instruments used to make financial estimates (normally presented as Excel charts) while the **methodologies** describe broader processes of preparation and estimation.

Up to today, several costing tools and methodologies for gender equality have been developed. As a matter of fact, several experiences identified in the elaboration process of this document have developed their own methodologies. Other, however, started from existing tools and methodologies that were adapted based on the proposed objectives and the available information.

Therefore, existing tools and methodologies are a starting point in the design of costing exercises. However, they must be flexible in order to be adapted to each need and context. Additionally, it is important to regard tools and methodologies as part of a methodological process in which it is necessary to previously establish what it is that we want to cost, what are we costing this for (what is the possible use of the results of this exercise) and what is the available information in order to do this. It is also important to determine which actors are going to participate in the process and what role are they going to play.

Table 2 gathers a selection of tools and methodologies used for the costing of different interventions and policies for gender equality. This table includes the experiences that have supporting documents and methodological guidelines¹⁰. In annex 1 there is also a complementary listing of additional tools and methodologies that have been used to cost interventions that are not specific to gender equality but that can be relevant for the issue.

¹⁰ In the preparation of this table only costing experiences of interventions and costing tools for the incorporation in public planning and budgeting have been included. For impact costing, a diverse variety of methodologies related to impact evaluation have been applied, these types of methodologies are not included here.

TABLE 2: COSTING TOOLS AND METHODOLOGIES OF POLICIES AND INTERVENTIONS FOR GENDER EQUALITY

Name of the Methodology or tool	Purposes	Type of sectoral policy costed	Existing documentation (and language)	Approximations used	Approach	Experiences where the methodology or tool has been applied
MDG Gender Needs Assessment Tool ¹¹	It allows measuring the necessary resources to advance in the achievement of MDG 3. This tool uses an approach that goes beyond the goal of eliminating inequalities in the access to education and costs the interventions needed to make progress in 7 priority strategic areas. ¹²	Gender	* Manual for the Use of the Model of Evaluation of Gender Needs. * Matrix Tool. * Power Point Presentation.	Costing of interventions	Estimates of costing on interventions based on the evaluation of needs	Belize, Bolivia and the Dominican Republic used and adapted the tool (see below)
Gender Equality Costing Tool / Equal Opportunities of Bolivia	This tool emerges as a result of adapting the model of evaluation of gender needs to the characteristics of the National Plan of Equal Opportunities of Bolivia, this in order to contribute to the estimation of the cost of its implementation and promote its appropriation by different sectoral levels of the State.	Gender (Equal Opportunities National Plan)	Users manual: "Costing Tool for Gender Equality / Equal Opportunities". UN Women, Bolivia.	Costing of interventions +Costing as a tool for the incorporation in public planning and budgeting	Estimates of costing on interventions based on the evaluation of needs	Bolivia Senegal (in progress)
Methodology for the Second National Plan of Gender Equality of Honduras (II PIEGH)	This methodology aims to mark a path that is technically appropriated to guarantee the implementation of the Second National Plan of Gender Equality of Honduras, thus contributing to a better distribution of public resources and to improve the quality of life of the population of Honduras.	Gender (Equal Opportunities National Plan)	Gender-Based Costing Budgeting Manual. Second National Plan of Gender Equality of Honduras (II PIEGH)	Costing of interventions +Costing as a tool for the incorporation in public planning and budgeting	Estimates developed using public planning and budgeting instruments	Honduras
Methodology for costing multidisciplinary packages of services to assist woman and girls victims of violence.	The methodology presented in this manual focuses on costing the implementation of services and responses to address violence against women and girls in a country or region with the purpose of achieving its public budgeting.	Gender (Violence against women and children)	Manual for costing of multidisciplinary services packages of services to assist woman and girls victims of violence. UN Women.	Costing as a tool for the incorporation in public planning and budgeting	Estimates developed using public planning and budgeting instruments	Indonesia and Cambodia

Source: Adapted from UNDP (2013): *Costing of Social and Gender Equality Policies in Latin America and the Caribbean. Concept Note.*

¹¹ This tool is part of the package developed by the Millennium Project for costing of MDGs described below.

¹² The seven strategic areas are: (1) Strengthening opportunities for post-primary education of girls and the achievement of the goal of universal access to primary education for girls; (2) Guaranteeing health as well as sexual and reproductive rights; (3) Investment in infrastructure to reduce women's and girls' time burdens; (4) Guaranteeing property and inheritance rights for women and girls; (5) Eliminating gender inequalities in employment, thus reducing the dependency on women on informal employment, eliminating income gaps and reducing occupational segregation; (6) Increasing the proportion of seats occupied by women in national and local governments; and (7) Reducing violence against women and girls. UN Millennium Project (2005) *Preparing National Strategies to Achieve the Millennium Development Goals: A Handbook*. UNDP, Washington, DC. (Citado en Grown et al, 2006).

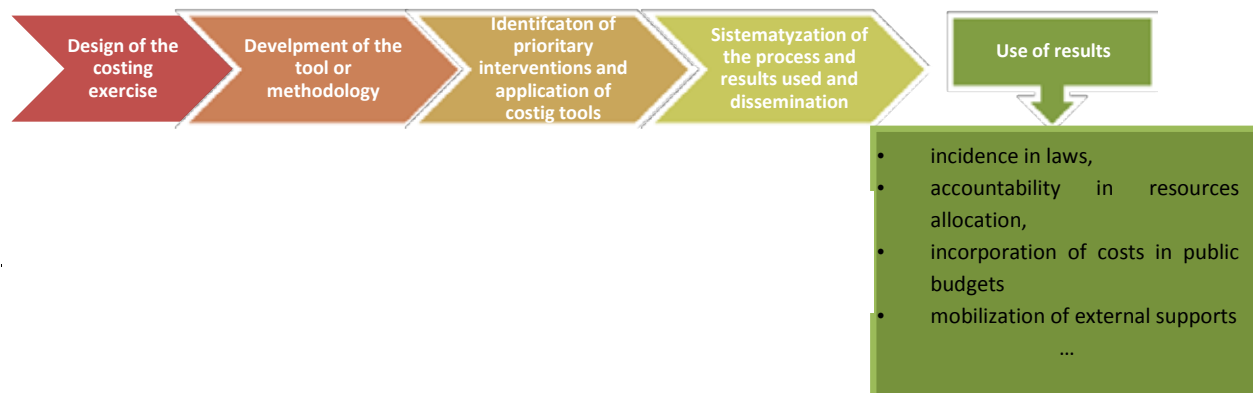
COSTING EXPERIENCES

Stages of Costing Experiences

Based on the analysis of the experiences found it is possible to identify a series of “stages” or steps to follow in costing exercises (see Graph 3).

- ❖ **Stage 1: Design of the costing exercise.** The policies or interventions to be cost are selected. The selection is carried out based on pertinence, relevance and both political and social opportunity criteria. For example, in the context of the approval of a new law or as part of the preparation of development or gender equality plans. Also, according to the social, economic and political context the objectives to meet and the results to achieve through the costing experience are settled (including the definition of the results expected through the use of the results of the costing exercise). In this stage also the available information is laid out and strategic alliances with actors participating on the process are established.
- ❖ **Stage 2: Development or adaptation of a costing tool or methodology.** Occasionally, tools and methodologies are taught to use them in a general manner in several experiences. In other cases, an “ad hoc” tool or methodology is prepared for the experience. The election and adaptation of the tool or methodology is conditioned both by the results that we want to obtain with costing and by the availability of information.
- ❖ **Stage 3: The costing tool or methodology is applied** to estimate its financial cost of the policies and/or interventions selected. Additionally to the costs, some experiences also calculate the benefits that can be generated by assuming these costs (taking into consideration the potential results that the investment of resources can produce). At this stage it is important that the costing exercises are socialized and validated by public and/or private instances related to the chosen policy or intervention.
- ❖ **Stage 4:** The results are systematized in a report that often contains a summary of the methodology implemented, the assumptions used, the calculations carried out as well as the proposals and recommendations gathered. At this stage is when the socialization and dissemination of the results is carried out.
- ❖ **Stage 5:** The results of the costing exercise are used to achieve different objectives that are closely related to political, social and economic contexts in which these exercises are developed (legal frameworks, public policies, budgeting). In particular to promote gender equality and women’s rights, the results of these exercises can be used for:
 - ✓ Incidence in the appropriation of certain laws.
 - ✓ Exigibility to achieve relocation and redistribution of public resources and/or the improvement of fundraising systems to cost interventions.
 - ✓ Incorporation in public planning and budgeting of resources to implement interventions.
 - ✓ Mobilization of external financial support.

GRAPH 3: STAGES OF COSTING EXPERIENCES



Source: Adapted from UNDP (2013): *Costing of Social and Gender Equality Policies in Latin America and the Caribbean. Concept Note.*

It is important to point out that, according to all the experiences that were reviewed in the elaboration of this document, not all of them include all stages. Particularly, not all experiences reach stage fourth (especially in terms of the methodological and systematization processes) or stage fifth (in terms of the specific use of costing results to influence and promote resources, regulations and policies for gender equality). Several of them conclude with the costing report, but the process is not enough documented and therefore it is not known how the results are used for and what are the final outcomes of such use. Keeping in mind the sequence of the process from the design of the costing exercise will contribute to the implementation of more groundbreaking costing exercises.

Experiences of Costing of Policies and Interventions for Gender Equality

Table 3 shows some of the costing policies and interventions for gender equality identified worldwide. Following the logic of the document we have only include those experiences that have costed specific policies or interventions addressed to the promotion of gender equality and the rights of women¹³. As mentioned at the beginning of this document, not all costing experiences are included here, however those experiences that have some sort of systematized information about them are here. Annex 2 includes a listing of the documentation gathered from these experiences.

¹³ An intervention to promote gender equality is every Initiative, law, policy or action that aims for the reduction of gender equality gaps and the achievement of the rights of women. This can be through a national equality plan, a law to fight gender violence or an initiative to extend maternity and paternity leaves.

TABLE 3: COSTING EXPERIENCES, POLICIES AND INTERVENTIONS TO PROMOTE GENDER EQUALITY							
Name of the experience	Location	Organization that promotes the experience and actors involved	Duration	Costed policy or action	Costing methodology used	Approach	Articulation costing-budget
COSTING EXPERIENCES AND INTERVENTIONS TO PROMOTE GENDER EQUALITY							
Evaluation of the cost of addressing domestic violence at a district level. The emotional cost for victims of violence has also been considered.	Albania	Center for Civic and Legal Initiatives with the support of UN Women	2011	Protection orders and coordinated community responses to address domestic violence.	Own specific methodology	Individual cost	NO
	Asia Pacific	UN Women	2012	Services to care for women and girls victims of violence.	Methodology for costing of multidisciplinary packages of services to assist woman and girls victims of violence (Budget analysis).	Budget instruments	YES
	*Cambodia	GADC (Gender and Development for Cambodia)					
	*Indonesia	Center for Population and Policy Studies Gadjha Mada University					
*East Timor							
Costing of MDG 3 in Belize	Belize	UNDP and the Ministry of Economic Development	Finalized in November 2011	A selection of interventions needed to achieve MDG 3	Adaptation of the "Evaluation of Gender Needs"	Needs assessment	NO
Costing of the Equal Opportunities National Plan of Bolivia	Bolivia	Ministry of Autonomies, Vice-ministry of Equal Opportunities, Colectivo Cabildeo, UN Women.	November of 2009 and currently in force	Equal Opportunities National Plan of Bolivia (PIO for its name in Spanish)	Costing tool for Gender Equality / Equal Opportunities of Bolivia (Adaptation of the costing tool of evaluation of gender needs for the achievement of MDG 3)	Needs assessment	YES
Initiative for Introducing Gender Sensitive Budgets in the Area of Domestic Violence on Local and Entity Level in B&H	Bosnia and Herzegovina	United Women (ONG)	2007	Shelters for women victims of violence	Budget analysis assign to the specific issue	Budget instruments	YES
Costing to achieve MDGs in Ecuador	Ecuador	National Unit of Planning and Development (SENPLADES), with the support of UNDP and the Center of Social Investigation of the Millennium (CISMIL).	2007	A series of measures related to national public policies in order to achieve MDGs	Evaluation of needs for the achievement of MDGs	Needs assessment	NO

TABLE 3: COSTING EXPERIENCES, POLICIES AND INTERVENTIONS TO PROMOTE GENDER EQUALITY							
Name of the experience	Location	Organization that promotes the experience and actors involved	Duration	Costed policy or action	Costing methodology used	Approach	Articulation costing- budget
Budget costing of the Second National Plan of Gender Equality of Honduras (IPIEGH)	Honduras	Alliance between UN Women, INAM, SEPLAN and the Gender Unit of SEFIN (Governmental Cooperation Mechanisms of Women between budgeting and planning authorities)	It began during 2012 and is still in progress	National Plan for Gender Equality of Honduras (Gender Equality Policy)	Own specific methodology	Budget instruments	YES
Costing analysis of the Jordanian National Strategy for Women	Jordan	Jordanian national commission for women (JNCW)	December 2012 - March 2013	National women strategy	Own specific methodology	Needs assessment	NO
Assessment of financial resources for implementation of the National Action Plan (2012-2014) of the National Strategy of the Kyrgyz Republic for achieving of gender equality by 2020.	Kyrgyz Republic (Kyrgyzstan)	The Kyrgyz Republic Ministry of Youth, Labor and Employment (with functions of the NWM at that stage), Independent financial experts under lead of Ms. Lubov Ten (currently advisor to the Minister of Economics)	September- October 2012	The National Action Plan (NAP) 2012-2014 of the National Gender Equality Strategy of the Kyrgyz republic	Own specific methodology	Needs assessment	YES
Costing engendered MDG implementation in Morocco	Morocco	World Bank with the participation of UN Women	2005	Achievement of MDGs	Own specific methodology (based on the needs to achieve MDGs)	Needs assessment	NO
Costing National Plan of Prevention and Combat to Domestic Violence	Mozambique	Ministry of Women and Social Affairs, Ministry of Interior, Ministry of Health, Ministry of Justice, MULEIDE (Women, Law / Development, NGO)	2008-2011	Plan of Prevention and Combat to Domestic Violence	Own specific methodology	Budget instruments	YES
Costing of MDGs, including the specific costing of MDG 3 at national and local levels (El Seibo)	Dominican Republic	Presidential Commission on Millennium Development Goals and Sustainable Development – Office of the First Lady, State Secretariat of Women Affairs, United Nations, UNDP	2005	A selection of interventions needed in order to achieve MDGs in the country and in the El Seibo municipality by 2015	Evaluation of needs of MDGs	Needs assessment	NO
Costing the Agriculture gender strategy	Rwanda	Ministry of Agriculture and Animal Resources, UNWOMEN and CIDA	Finalized in 2011	Agriculture gender strategy	Own specific methodology	Needs assessment	NO

TABLE 3: COSTING EXPERIENCES, POLICIES AND INTERVENTIONS TO PROMOTE GENDER EQUALITY

Name of the experience	Location	Organization that promotes the experience and actors involved	Duration	Costed policy or action	Costing methodology used	Approach	Articulation costing-budget
Costing of the National Plan of Action for Gender Based Violence for the Republic of Seychelles	Seychelles	REPUBLIC OF SEYCHELLES Ministry of Health and Social Development Social Development Department Gender Secretariat Supported By UNIFEM Southern African Region Prismsom Management Services	January 2010- December 2011	National Plan of Action for Gender Based Violence	Own specific methodology	Individual cost	NO
Costing Southern African Development Community (SADC) Gender Protocol	Seychelles, Namibia, Zambia's and Swaziland's	SADC Gender Unit Gender Links is providing technical assistance to the country processes In Seychelles is led by the Gender Secretariat.	2012 and in progress	National Gender Policy	World Bank Model and the Future Group Costing Model for data collection	Individual cost	NO
The price of protection: Costing the Implementation of the Domestic Violence Act in South Africa	South Africa	Center for the Study of Violence and Reconciliation (CSVR)	2005	Implementation of the Domestic Violence Act	Own specific methodology (the estimated cost of making a denounce was calculated by adding individual costs of all actors involved in the process)	Individual cost	NO
Analysis of costs and possible impacts of different models of maternity and paternity leaves.	Uruguay	UNFPA.	It finalized on February 15, 2013.	Extended time and coverage of maternity and paternity leaves	Self-made methodology	Individual cost	NO
ABOUT TO BEGIN							
Costing gender equality for Water & Sanitation and Environment sectors	Senegal	Consortium for Economic and Social Research (CRES in French), Ministry of Economy and Finances, Ministry of gender, Ministry of water & sanitation, Ministry of Environment, UN Women.	June 2013 - October 2013	Action Plan of the Ministry of Environment and the Ministry of Water and Sanitation	To be adapted from the Bolivia experience	Needs assessment	YES
Costing of Productive and Foods Program	Nicaragua	Ministry of Family, Community, Cooperative and Associative Economy	About to begin	Productivity and Food Bonuses	Undefined	Undefined	Undefined

Source: Elaborated based on the information included in the document "Costing of Social and Gender Equality Policies in Latin America and the Caribbean, Concept Note" and with the information mapped during the preparation of "Global Seminar on Costing Experience and Methodologies for Gender Equality" organized by UN Women in alliance with the Ministry of Autonomies and the Ministry of Justice of Bolivia, European Commission and the UNDP in La Paz, in September of 2013.

ANNEX 1: COSTING METHODOLOGIES AND TOOLS OF RELEVANT SECTORAL POLICIES FOR GENDER EQUALITY

Name of the Tool / Methodology	Purposes	Costed policy	Existing documentation
Evaluation Tools of Needs to Achieve MDGs (Several)	To estimate human and financial resources required for achieving the MDGs by 2015. Specific costing tools of MDGs 1, 2, 3 and 7 have been developed as well as a joint methodology for MDGs 4,5 and 6 on health issues (Integrated Health Model Tool).	Several policies (MDGs)	Manual and tools in Excel matrixes (available at: http://www.unmillenniumproject.org/)
Costing Tool for Energy Projects from the UNDP and the Millennium Project	To assist different countries in the estimating of costs of increasing access to services to basic energy services in the medium and long terms.	Energy	Manual and tools in Excel matrixes (available at: http://www.unmillenniumproject.org/).
Evaluation Model of Needs in Water and Sanitation from the Millennium Project	To estimate resources needed for the achievement of MDGs (Goal 10 and other MDGs) in terms of the access of the population to potable water and basic sanitation.	Water and Sanitation	Manual and tools in Excel matrixes (available at: http://www.unmillenniumproject.org/).
Tool for Costing Human Rights related to HIV-AIDS	To determine the cost of carrying out 7 programs that UN AIDS recommends to different countries in order to protect human rights related to HIV-AIDS.	Human Rights and HIV-AIDS	Informative document, manual and tools in Excel matrixes (available at: www.unaids.org)
Model for Estimating Resources Needed to Prevent, Care and Mitigate HIV-AIDS	The model estimates the resources needed to prevent and deal with HIV-AIDS as well as resources to support orphan children and children in vulnerable situations.	HIV-AIDS	Manual and tools in Excel matrixes (available at: http://futuresgroup.com/files/softwaremodels/ResourceNeedsManual.pdf)
Costing Tool for Sexual and Reproductive Health developed by UNFPA (<i>Reproductive Health Costing Tool</i>)	This tool allows the estimation of the cost of extending a package of services that are essential in order to guarantee universal sexual and reproductive health. The model can also be used to cost improvements in the health system. The tool was designed for health planners in different countries.	Sexual and Reproductive Health	Gathered in the <i>Final Report of Technical Review of Costing Tools</i> Inter-agency Steering Committee and the Partnership for Maternal, Newborn and Child Health (2008).
Goals Model Constella Futures from Futures Institute	This model allows the determination of the effects of the allocation of resources to the achievement of goals related to the prevention and the treatment of HIV/AIDS.	Health	http://www.futuresinstitute.org/pages/resources.aspx
Costing Tool "ONE Health"	Tool designed to strengthen the costing and financial analysis of health systems under different scenarios.	Health	http://www.futuresinstitute.org/onehealth.aspx
Several <i>Final Report of Technical Review of Costing Tools</i> Inter-agency Steering Committee and the Partnership for Maternal, Newborn and Child Health	Document that gathers several costing tools and methodologies that are relevant for health issues and for the achievement of MDGs.	Health	http://www.who.int/pmnch/topics/economics/costoolsreviewpack.pdf

Name of the Tool / Methodology	Purposes	Costed policy	Existing documentation
Costing Tool for a Social Protection Floor from UNICEF-ILO (Social Protection Floor – SPF- Costing Tool)	The purpose of this costing tool is to help decision-making actors to decide about selection, modifications and investment of social protection programs.	Social Protection	Informative document, manual and Excel chart with Tool available at: http://www.unicef.org/socialpolicy/index_56917.html It also includes the reports on its application in different countries.
Costing Model “Education for All” from UNESCO	This tool provides information to develop or improve a basic education system. This tool was prepared in the context of the “Education for All” (EFA) initiative ¹⁴	Education	Report that summarizes the results of its implementation available at: http://unesdoc.unesco.org/images/0018/001885/188561e.pdf (there is no manual for its use).

¹⁴ “Education for all” was a global movement led by the UNESCO and launched in 1990 in order to respond to learning needs of children, young people and adults.

ANNEX 2: EXISTING DOCUMENTATION ON IDENTIFIED COSTING EXPERIENCES OF GENDER EQUALITY

NAME OF THE EXPERIENCE	COUNTRY	EXISTING DOCUMENTATION
Evaluation of the cost of addressing domestic violence at a district level. The emotional cost for victims of violence has also been considered.	Albania	<p><u>Summary of the experience:</u> <i>Findings of the Study on the Costs of the Implementation of DCM No.334, dated 17.2.2011 "On the mechanism for the co-ordination of work for the referral of cases of violence in family relations and its ways of procedure" in the districts of Vlora, Korça and Kukës</i></p> <p><u>Report on costing results:</u> <i>A study of the costs of domestic violence in Albania. Project Report</i></p> <p><u>Presentation of the experience:</u> Webinar video available at: http://vimeo.com/37254202</p>
Costing case studies of multidisciplinary packages of services to assist woman and girls victims of violence.	Asia Pacific (see countries below)	<p><u>Methodological document:</u> Villagomez (2013) <i>Manual for costing multidisciplinary packages of services to assist woman and girls victims of violence</i>. UN Women.</p>
	Cambodia	<p><u>Report on costing results:</u> <i>Costing a Multidisciplinary Package of Response Services for women and girls subjected to Violence: A gender Budgeting approach. Case Study for Cambodia</i></p>
	Indonesia	<p><u>Report on costing results:</u> <i>Costing a Multidisciplinary Package of Response Services for women and girls subjected to Violence: A gender Budgeting approach.</i></p>
	East Timor	
Costing of MDG 3 in Belize.	Belize	<p><u>Report on costing results:</u> <i>Belize: Aligning National Development Plans with Gender Equality and Women's Empowerment Objectives</i>. ABEN Consulting NA In Collaboration with the Thematic Working Group (Gender)</p> <p><u>Complementary information:</u> <i>Summary of prioritized bottlenecks impeding successful implementation of key interventions: Belize</i></p>
Costing of the Equal Opportunities National Plan of Bolivia.	Bolivia	<p><u>Costing methodology:</u></p> <ul style="list-style-type: none"> • UN Women (2012) Guidelines for the use of the costing tool modified during the first stage. • Costing matrix of the Productive, Economic and Employment Axis of the NPEO of Bolivia, UN Women. <p><u>Systematization of the process and costing results:</u></p> <ul style="list-style-type: none"> • Pia Johanson (2010), Evaluation report "Costing of the National Plan of Equal Opportunities of Bolivia: First Stage" • Pia Johanson (2011) Systematization of the "Costing of Equal Opportunities Plans and Policies in Bolivia at National and Sub-national Levels". UN Women. <p><u>Presentation of the experience:</u></p> <ul style="list-style-type: none"> • Presentation of the Bolivian costing experience at the Webinar "Costing the Implementation of Laws and Policies on Violence against Women and Girls" organized by UN Women.
Initiative for Introducing Gender Sensitive Budgets in the Area of Domestic Violence on Local and Entity Level in B&H.	Bosnia and Herzegovina	<p><u>Report on costing results:</u> Opportunities and challenges for introducing gender sensitive budgeting in the area of domestic violence on local and entity level in Bosnia and Herzegovina</p>
Costing to achieve MDGs in Ecuador.	Ecuador	<p><u>Report on costing results:</u> Second Report on MDGs of Ecuador. National Government of Ecuador. United Nations System in Ecuador.</p>

NAME OF THE EXPERIENCE	COUNTRY	EXISTING DOCUMENTATION
Budget costing of the Second National Plan of Gender Equality of Honduras (IPIEGH).	Honduras	<p><u>Costing methodology:</u></p> <ul style="list-style-type: none"> • Costing tool of the Second National Plan for Gender Equality in Honduras (II PIEGH) from a gender-based perspective. <p><u>Systematization of the process and costing results:</u></p> <ul style="list-style-type: none"> • Maria Concepcion Martinez Medina (2012), Costing of the Axis of Rights of the Second National Plan for Gender Equality in Honduras (II PIEGH). UN Women.
Costing analysis of the Jordanian National Strategy for Women.	Jordan	<p><u>Report on costing results:</u></p> <p>Report-Costing of Women's Strategy.</p>
Assessment of financial resources for implementation of the National Action Plan (2012-2014) of the National Strategy of the Kyrgyz Republic for achieving of gender equality by 2020.	Kyrgyz Republic (Kyrgyzstan)	<p><u>Methodological documents:</u></p> <ol style="list-style-type: none"> 1) Budget Estimation Methodology, <p><u>Report on costing results:</u></p> <ol style="list-style-type: none"> 2) Aggregated Budget table, 3) Brief comments on the NAP Estimated budget, 4) Evaluation of Financial Resources
Costing engendered MDG implementation in Morocco.	Morocco	<p><u>Presentation of the experience:</u></p> <p>"Costing engendered MDG implementation in Morocco" (Presentation carried out in the seminar "Financing for gender equality and women's rights: Methodologies for categorizing investments in aid and national budgets", New York, 3-5 November 2009). Available at: www.gender-budgets.org.</p>
Costing National Plan of Prevention and Fight Against at Domestic Violence	Mozambique	National Plan of Prevention and Fight Against Violence Towards Women, Communication and Dissemination Strategy of the 29/2009 Law (Prevention and Fight Against Violence Towards Women).
Costing of MDGs, including the specific costing of MDG 3 at national and local levels (El Seibo)	Dominican Republic	<p><u>Report on costing results:</u></p> <ul style="list-style-type: none"> • Intervention on the Sustainable Development of the Dominican Republic. Evaluation of Needs to Achieve Millennium Development Goals, Presidential Commission on Sustainable Millennium Development Goals. COPDES, UN and ONAPLAN. Jul.2005 • Evaluation of Needs and Costs Analysis to Achieve Millennium Development Goals. El Seibo - Millennium Town COPDES and UNDP <p><u>Presentation of the experience:</u></p> <p>Presentation of a costing model for the implementation of gender equality policies. The case of the Dominican Republic presented by Sonia Díaz (from the Women's State Secretariat) in the "Financing the Development of Gender Equality and Women's Autonomy Policies" panel organized by the ECLAC in June of 2008.</p>
Costing the Agriculture gender strategy	Rwanda	<p><u>Report on the investigation:</u></p> <p>Final Report On Costing The Agriculture Gender Strategy And Development Of A Gender Responsive Monitoring And Evaluation Framework. Ministry of Agriculture and Animal Resources UN WOMEN, CE. Kigali, November 2011.</p>
Costing of the National Plan of Action for Gender Based Violence for the Republic of Seychelles.	Seychelles	<p><u>Report on costing results:</u></p> <p>Costed National Action Plan For Gender Based Violence For The Republic Of Seychelles. January 2010-December 2011.</p>
Costing SADC Gender Protocol	Seychelles, Namibia, Zambia's and Swaziland's	<p><u>Summary of the experience:</u></p> <p><i>Gender Links SADC Gender Protocol Barometer- Policy-Gender action plan-Gender Responsive Building-Capacity Building Model</i></p>
The price of protection: Costing the Implementation of the Domestic Violence Act in South Africa	South Africa	<p><u>Summary of the experience:</u></p> <p>Lisa Vetten, Debbie Budlende and Vera Schneider (2005): <i>The price of protection: Costing the Implementation of the Domestic Violence Act in South Africa</i></p>
Analysis of costs and possible impacts of different models of maternity and paternity leaves.	Uruguay	<p><u>Report on costing results:</u></p> <p>Soledad Salvador. <i>Analysis of costs and possible impacts of different models of maternity, paternity and parental leaves..</i> UNFPA Uruguay. 2013</p>

Source: Elaborated based on the information gathered for the preparation of "Global Seminar on Costing Experience and Methodologies for Gender Equality" organized by UN Women in alliance with the European Commission and the Ministry of Autonomies of Bolivia in September of 2013.



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