

COVID-19 AND FISCAL POLICY: APPLYING GENDER-RESPONSIVE BUDGETING IN SUPPORT AND RECOVERY MEASURES



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Summary

Since the start of the COVID-19 pandemic, almost US\$16 trillion¹ has been pumped into the global economy, and governments are now rolling out second and third phases of support. With the introduction of vaccines, some countries can begin to get the pandemic under control and start investing in recovery. Most countries, however, are still grappling with the pandemic's immediate health and socio-economic fallout, including its outsized impact on women. While the adoption of policy measures to prevent or respond to the surge in violence against women is more widespread, the social protection and jobs response has not adequately supported women's economic security nor addressed care work or financing of care services. This policy brief presents entry points for the application of gender-responsive budgeting (GRB) to COVID-19 support and recovery packages. Drawing on country examples, it provides recommendations on the use of gender budgeting tools to identify gaps in policy responses and direct spending towards gender-responsive COVID-19 measures.

How is the world changing due to COVID-19?

The number of confirmed COVID-19 cases exceeded 133 million as of 9 April 2021.² The effects of the pandemic extend far beyond the immediate health crisis, challenging the equitable and effective distribution of health and social care, deepening economic inequalities and shifting the priorities of public and private institutions, including in the allocation of funding. These dynamics disproportionately impact women and girls, particularly those facing multiple forms of discrimination. The UN Secretary-General has warned that the effects of the pandemic could reverse the limited progress made on women’s rights and gender equality in the 26 years since the adoption of the Beijing Declaration and Platform for Action.³

UN Women has synthesized the latest research and data on the gendered impacts of COVID-19, and formulated comprehensive recommendations for ‘building back better’, in the following briefs:

- [Addressing the Economic Fallout of COVID-19: Pathways and Policy Options for a Gender-Responsive Recovery](#)
- [COVID-19 and the Care Economy: Immediate Action for Structural Transformation and a Gender-Responsive Recovery](#)
- [COVID-19 and Violence against Women: Addressing the Shadow Pandemic](#)
- [COVID-19 and Women’s Leadership: From an Effective Response to Building Back Better](#)
- [COVID-19 and Conflict: Advancing Women’s Meaningful Participation in Ceasefires and Peace Processes](#)
- [COVID-19 and Women’s Rights Organizations: Bridging Response Gaps and Demanding a More Just Future](#)

Current trends

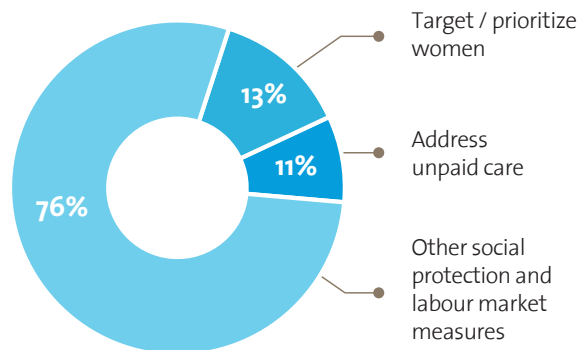
The COVID-19 pandemic has sparked a global economic downturn, with countries facing mass unemployment, contraction in gross domestic product (GDP), liquidity and debt crises and rising poverty levels. Nearly 114 million full-time jobs were lost in 2020 overall. Lower-middle-income countries have been the hardest hit, with a decline in working hours exceeding 11 per cent.⁴ Women have been disproportionately impacted as domestic workers, caregivers and those overrepresented in hard-hit sectors such as food, service and retail. Lockdown and shutdown policies, including closure of schools and nurseries, have increased unpaid care and domestic work and heightened the risk of domestic violence. The pandemic has widened the gender poverty gap and is expected to drive 47 million more women and girls into extreme poverty in 2021.⁵

Despite this growing body of evidence, governments have been slow to respond with policy measures to address women’s needs. The COVID-19 Global Gender Response Tracker, coordinated by UN Women and the United Nations Development Programme (UNDP), analysed over 3,100 policy measures across 219 countries and territories from a gender perspective. It identified that 64 per cent of the 1,299 COVID-19 measures classified as gender-sensitive focused on preventing and/or responding to violence against women and girls (VAWG).⁶ However, only 52 countries treated VAWG-related services as an integral part of their official COVID-19 response plans.

Economic policy measures have largely been gender non-responsive, meaning that they do not recognize or address

the specific challenges and vulnerabilities that women face in the pandemic context. Out of 2,280 fiscal, labour market and social protection measures identified in the tracker, only 287 explicitly address women’s economic security, mostly through policies to support women entrepreneurs and informal traders, or through provision of cash transfers or grants. Just 11 per cent of social protection and labour market measures address unpaid care and strengthen care services for children, older persons or persons with disabilities through, for example, childcare and maternity allowances, wage subsidies or unemployment benefits for workers with family responsibilities.⁷

FIGURE 1:
Proportion of gender-sensitive measures out of total social protection and labour market response



Source: COVID-19 Global Gender Response Tracker, March 2021 Update.

Application of GRB to COVID-19 support and recovery

The tracker spotlights the policy measures governments are taking, but provides only limited data on the budget allocations for these measures. GRB—the process of analysing, preparing and implementing budgets from a gender perspective—uses a range of tools to quantify and analyse the impact of a budget on gender equality. Applied to a COVID-19 context, it can support governments to identify gender needs and allocate resources to programmes, including social protection and employment, that are vital for a gender-responsive recovery (see Figure 2).

Equitable and sustainable support and recovery measures will require adequate and targeted public investment as well as the reprioritization of public spending to address policy gaps. Ministries of finance have a critical role to play in expanding resource availability, including by modifying budget rules, introducing supplementary budgets or increasing spending within existing lines—or some mix of these fiscal measures. Countries that have already integrated gender into their public finance management systems are successfully applying GRB in their COVID-19 support and recovery packages.

Gender needs assessments

A gender needs assessment uses primary and secondary data to identify needs and priorities specific to women and girls and, based on these data, targets areas for policy development. Ideally, this exercise should precede the design of COVID-19 support and recovery packages. Rapid gender assessments (RGAs), rapidly executed needs assessments, are particularly useful in emergency contexts as comprehensive gender assessments can be time-consuming and may be impeded by a lack of sex-disaggregated data. RGAs can be mobilized quickly to assess heavily impacted sectors, such as health care or tourism, and to identify high-risk groups in need of targeted assistance.

Gender impact assessments

Ex-ante and ex-post gender impact assessments (GIAs) measure the anticipated and actual impact of a policy. Both types of GIA are useful tools for governments in the COVID-19 context. Ex-ante GIAs of proposed policies can help governments understand the extent to which those policies will reach, and support, intended beneficiaries and can also be used to inform the reprioritization and reallocation of existing expenditure. Ex-ante GIAs should accompany budget proposals tabled in parliament.

Promising experiences have emerged from the few countries that have conducted comprehensive GIAs of COVID-19

support and recovery packages. The gender machinery of the US state of Hawaii developed an explicitly feminist framework to guide post-pandemic recovery spending. The framework calls for integrating women's needs into COVID-19 planning through enhancing 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 into policies for recovery.¹¹ In response, the state government allocated resources to domestic violence services through the Department of Human Services CARES Act, increased women's access to digital technology and introduced a 2021 bill to mandate gender analysis training for policymakers.

In Canada, an existing gender budgeting framework ensured that gender equality and diversity outcomes informed priority setting in the COVID-19 response. The 2018 Gender Budgeting Act provides a legal requirement for gender analysis (termed GBA+) of all budget proposals, and a corresponding Gender Budget Report presents the intended and actual impacts of government decisions on gender equality and diversity.

UN Women's partnerships in action

To support national governments to design gender-responsive COVID-19 measures, UN Women developed an RGA survey tool specifically for the pandemic context. The tool generates rich and actionable contextual insights about pre-existing gender gaps in employment and livelihood resources, time spent on household activities and access to goods and services.⁸ UN Women's RGAs have been administered in more than 50 countries, with data clearly showing that COVID-19 is exacerbating gender inequality. Women report doing more unpaid care and domestic work than men and experiencing greater job and income loss. An RGA in the Maldives, for example, revealed that women informal workers were losing their jobs or working fewer paid hours than men. In response, the Government extended the COVID-19 Income Support Allowance to self-employed women and those in the informal sector.^{9,10} In Albania, Members of Parliament used the findings of the RGA to successfully advocate for increased budget allocations to severely impacted employment and agriculture sectors.

FIGURE 2:
Planning and Budgeting Cycle

The GRB set of tools can be used at each stage of the policy, planning and budgeting cycle to identify gaps in the policy response and direct resources towards them. Each tool illustrated in the figure below aligns with a different stage of the planning and budgeting cycle. In a rapid execution context, it is important to ensure, at a minimum, an ex-ante gender impact assessment and a gender budget audit.

Budget Formulation

Needs Assessment & Ex-Ante Gender Impact Assessments

1

A gender needs assessment identifies gender gaps and priorities and possible areas of intervention for support and recovery packages.

Data/information sources

- National and sectoral policies to address COVID-19
- Sex-disaggregated data and gender statistics on current situation in policy area(s) under review
- Rapid assessments of gender-differentiated impacts of COVID-19
- Sex-disaggregated beneficiary assessments on whether services respond to women's needs

2

An ex-ante gender impact assessment analyses the expected gender impacts of support and recovery packages.

Data/information sources

- Analyses of sex-disaggregated beneficiary assessments
- Data on resource inflows and budget proposals for COVID-19
- Information on separate funds for COVID-19 support package if established by government
- On- and off-budget allocations of the COVID-19 support package per sector/intervention

Budget Oversight

Gender Budget Audit & Social Accountability Audit

5

A gender budget audit is conducted by the state audit institutions to review expenditures, including an assessment of their gender impacts; a social accountability audit by civil society organizations monitors service delivery on the ground and how well it is responding to women's needs and priorities.

Data/information sources

- Budget expenditure data 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 and who received services disaggregated by sex
- Independent analysis of the COVID-19 package by academic experts and civil society, detailing who is reached by specific measures (by sex), who will be missed and what it means for gender equality

3

A gender budget statement sets out how governments expect the package to support women and achieve gender equality outcomes.

Data/information sources

- Data on resource inflows and budget proposals for COVID-19 response
- Information on separate funds for COVID-19 support package if established by government
- On- and off-budget allocations of the COVID-19 support package per sector/ intervention
- Budget expenditure data and expenditure reports, with data on beneficiaries disaggregated by sex
- Reporting on performance indicators to measure disbursement and results from COVID-19 spending, disaggregated by sex

Budget Approval

Gender Budget Statement & Parliamentary Scrutiny

4

A real-time expenditure tracking system monitors disbursement of the package and produces reports on the extent to which it is reaching women and achieving gender equality outcomes.

Data/information sources

- Budget expenditure data and expenditure reports, with data on beneficiaries disaggregated by sex
- Reporting on performance indicators to measure disbursement and results from COVID-19 spending, disaggregated by sex

Budget Execution

Real-Time Expenditure Tracking

The Government applied GBA+ to 68 pandemic response measures,¹² which in turn enabled it to address gender inequalities, including increased rates of gender-based violence, reports of disproportionate hardship of majority women-owned businesses and a higher unpaid care load among women following school and day-care closures. Among other actions, the Government allocated CAD\$50 million for shelters and sexual assault centres to respond to the reported 20-30 per cent increase in gender-based violence, launched a CAD\$15 million Women's Entrepreneurship Strategy for women-owned businesses experiencing reduced demand for products/services and created new budget allocations to support the safe and sufficient supply of childcare.¹³

While some countries, such as Austria, Canada, Iceland and Sweden, already have requirements for ex-ante GIAs of budget proposals in their fiscal laws and budget instructions, the absence of such requirements does not prevent a government from undertaking this exercise. In situations where a rapid response is required, the focus should be on assessing the gender impacts of the main new measures, using existing data.

Ex-ante GIAs of COVID-19 support packages should involve engagement with government and non-government actors and include data from diverse groups of women and men, including groups that are hard to reach. The assessment should draw on both quantitative and qualitative data sources, such as citizen report cards or social audits where these are available.

Gender budget statements

A gender budget statement (GBS) provides a description of sector- or area-specific objectives, programmes and corresponding budget allocations for gender equality, either as part of the budget or as a standalone document. It is typically produced by a government agency, such as the ministry of finance or budget office, and is often based on an ex-ante gender impact assessment. A strong GBS also details the envisaged outputs and outcomes and associated budget allocations/expenditures for the proposed actions and is easily accessible to enable public scrutiny.

Countries at all levels of economic development can use a GBS in their budget processes, choosing the format that is most appropriate for them. In Rwanda a GBS reporting template requires information on the current situation of women and men per programme or sub-programme, with corresponding outputs, planned activities, accomplished activities, targets and achievements against planned targets and approved budget compared to executed budget.¹⁴

Countries that already produce a GBS can use this to analyse proposed and existing COVID-19 support and recovery measures. In Morocco with UN Women's support, the High Commission on Planning (HCP) conducted a household survey to assess the socio-economic impacts of lockdown measures on different population groups. The data showed that 19.3 per cent of surveyed men contributed, for the first time, to household work during lockdown while women spent six times as long, on average, on domestic work.¹⁵ Morocco's 2020-2021 Gender Report, a GBS that accompanies the annual Fiscal Bill, integrated these data points along with others on women's employment and violence against women. The report also made recommendations to address identified gender gaps and emphasized the importance of GRB for gender-responsive recovery.¹⁶

For countries not yet producing a GBS, a simple statement can be developed to assess how women and men are expected to benefit from the proposed support measures. For example, a GBS produced by the ministry of health could include a gender analysis of the health-care workforce and detail the measures and budgetary allocations for supporting the safety of frontline health workers, disaggregated by sex. These could include the provision of personal protective equipment for women health-care workers as well as measures for extending the availability of COVID-19 treatment options while ensuring delivery of routine sexual and reproductive health services.

To promote budget transparency, some countries have made their GBS publicly available. The Government of Albania posted a Citizens' Budget on the Ministry of Finance website.¹⁷ It explains, in simple terms, the 2021 state budget proposal and how it will respond to the needs of women and men in COVID-19 planning across 11 sectors, including health, social protection, education and agriculture.

Expenditure tracking

Expenditure tracking captures actual spending compared to planned spending and follows budget allocations from central government to ministries and local authorities. Real-time expenditure tracking is particularly important in the COVID-19 context, where rapid decision-making processes and disbursement of funds may create risk of misdirection or misappropriation. Tracking can also support the re-allocation of resources if they are poorly used and not securing the desired outcomes, including gender equality.

It is possible to create real-time expenditure tracking programmes for COVID-19 through the national Financial Management Information System (FMIS). Some countries are employing

strengthened reporting frameworks for COVID-19-specific funds. Benin and Pakistan, for example, are using their FMIS in combination with other mechanisms to track spending and revenue, while Côte d'Ivoire and South Africa have put in place transparent financial reporting with regular disclosures on resources and disbursements.¹⁸

It is important that governments produce regular reports on real-time expenditures so that parliaments, civil society organizations and the broader public can access information on disbursements. Reporting should ideally include specific details on beneficiary demographics and amounts disbursed, linked with performance indicators to measure impact. In the Philippines, local governments prepare monthly reports on the utilization of COVID-19 funds and post these on their website and in communities.¹⁹ The Nigerian civil society organization, Follow the Money, presents analysis of COVID-19 budgets in several African countries to ensure accountability and the transparency of financial decision-making.²⁰

Gender equality-targeted expenditures that are part of a COVID-19 package can also be tracked when appropriate budget classifications are already in place. 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 on gender allocations, expenditures and results achieved.²¹ Embedding these in existing financial management systems, using gender markers, can make this a more integrated part of overall budget tracking.

Expenditure tracking requires approaches to identify both gender-targeted spending and disbursements as well as those that are not gender-targeted, such as water and sanitation, but have important gender implications. The International Budget Partnership (IBP) trains civil society groups to track public funds to ensure that resources reach their intended beneficiaries. In 2020, IBP South Africa mobilized 253 residents in 100 informal settlements across six major cities to collect real-time data on sanitation, water and soap shortages in their communities. They used the data to bring attention to service shortages and engaged both city officials and national bodies coordinating the COVID-19 response to address these.²² IBP's ongoing advocacy tracks government emergency fiscal packages and related expenditure to support civic engagement.²³

Gender budget and social accountability audits

A gender budget audit is an ex-post gender impact assessment tool that assesses whether budgetary allocations have been spent effectively and in compliance with rules and regulations

set by ministries of finance. Gender audits may be conducted by state institutions or by an independent agency, such as the Supreme Audit Institution. In the COVID-19 context, governments have been rolling out fiscal support packages at great speed, usually with no or only rudimentary ex-ante gender impact assessments or gender budget statements. For this reason, ex-post tools such as gender audits are particularly important, and their results should be fed back into the process of planning further support measures or recovery packages. In Uganda the Supreme Audit Institution is conducting a performance audit of nationally agreed targets aligned with Sustainable Development Goal Indicator 5.2 to assess intimate partner violence against women during COVID-19.²⁴

Civil society organizations can also conduct gender-responsive social accountability audits, which typically involve a participatory review of government programmes at the community level. Such audits can be very effective in highlighting gaps in service provision. In Guatemala, the Instituto Centroamericano de Estudios Fiscales analysed COVID-19 budget allocations with a focus on how resources were reaching children and adolescents. The findings of the analysis raised concerns about the small portion of resources directed to children and adolescents overall and identified gaps in budget execution for girls' scholarships and education. Further, the analysis pointed to the limitations in available information on government spending and the importance of redirection of funds.²⁵

Parliamentary scrutiny

Parliament plays an essential role in budget oversight as emergency COVID-19 measures are rapidly executed. GRB tools can support parliamentarians to assess how COVID-19 support measures affect women and girls and analyse how budget allocations, changes and/or cuts will affect gender equality. Parliament can call for gender impact assessments of proposed packages and review whether they respond to identified gender priorities and needs. This can include engaging in parliamentary debate on amended finance laws or bills to ensure they maintain gender equality as an objective. Further, parliamentary committees can conduct focused, in-depth reviews to assess the extent to which expenditures are translating into disbursements and services that reach and meet the needs of women and girls. Parliament can also call for transparent reporting on all COVID-19 budgetary measures, including reallocations and proposed budget cuts.

Parliamentary review of COVID-19 support packages is especially important during the budget proposal review and at the audit stage. GRB tools, including ex-ante gender impact assessments and gender budget statements, provide the data and analysis to support parliaments in their oversight functions. Parliamentarians may need to work closely with civil society organizations, or

other independent experts, to conduct analyses of the impacts of the support package, including how measures may exclude certain groups of women. These analyses can also be used by existing or ad hoc parliamentary committees dealing with the national COVID-19 response to review the gender impacts of proposed measures and identify changes to support gender-responsive outcomes. In the United Kingdom of Great Britain and Northern Ireland, for example, the Women and Equalities

Parliamentary Committee launched an enquiry into the unequal impact of COVID-19 on women and minority communities. The UK Women's Budget Group produced ex-ante GIAs of the Government's COVID-19 response. Their analysis highlighted gender disparities in the areas of health, childcare, cash transfers and employment that were then submitted as evidence to the Parliamentary Committee.²⁶

Ensuring gender equality in COVID-19 recovery funding in the EU

Members of the European Parliament have been lobbying the European Commission and the Council of Europe to ensure that half of the European Union's Resilience and Recovery Instrument is set aside for policies and measures to benefit women and advance gender equality in the COVID-19 response. Their petition calls for:

- Gender impact assessments and gender budgeting for all funds spent in the framework of the Instrument;
- Investment in the care economy, developing resilient childcare services and schools that allow all parents to maintain paid jobs and a healthy life balance;
- Development of care services from a life-cycle perspective: a Care Deal for Europe and a European project for gender-disaggregated statistics of unpaid and paid work as a basis for a new calculation of GDP;
- Obligations for companies receiving state aid or subsidies from the Instrument to document that these funds will equally benefit employees of all genders; and especially those that have a low share of female employees and managers to hire and promote women respecting minimum quotas at management level;
- A special fund dedicated to female-led businesses.²⁷

Looking ahead

The COVID-19 pandemic and associated lockdowns have intensified pre-existing inequalities, including gender inequality. Faced with the immediate demand for additional spending in the health sector and to support employment and incomes, the global economic and fiscal response has been unprecedented. So far, the overwhelmingly majority of the spending has been disbursed by high-income countries.²⁸ It is anticipated that countries unable to borrow at low rates of interest will be required to introduce austerity measures to reduce their budget deficits and debt-to-GDP ratios once the pandemic is under control.

Now in 2021, governments will start to consider policies for recovery—or fiscal consolidation—and begin to address high levels of public debt. This is likely to have widespread, irreversible negative impacts on women and girls, based on evidence and analysis of previous economic crises.²⁹ Gender-responsive budgeting has been used in the past to assess fiscal consolidation

measures and to highlight the importance of protecting budget allocations in priority sectors.³⁰

The tools outlined in this brief provide entry points for designing support packages to mitigate these effects. Some governments have applied tools such as gender impact assessments or gender budget statements with positive results. Civil society organizations have shown how tools such as expenditure tracking and social audits can be used rapidly and to great effect even with limited data.

With high uncertainty surrounding the evolution of the COVID-19 pandemic, governments should apply gender budgeting to design and deliver better recovery packages that move towards gender equal economies. This requires public investment in jobs, care services and social protection for women, investments that are currently not the focus of COVID-19 support and recovery packages but are critical for economic recovery.

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Endnotes

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- 2 WHO 2021.
- 3 United Nations 2020.
- 4 ILO 2021.
- 5 UN Women, UNDP and the Frederick S. Pardee Center for International Futures 2020.
- 6 UN Women and UNDP 2020.
- 7 Ibid.
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