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for gender equality and provide adequate resources for their implementation; strengthen institutional frameworks, accountability mechanisms and capacity-building to systematically incorporate gender perspectives into budgetary policies and processes at all levels; and strengthen financing for gender equality in a number of strategic sectoral areas beyond social sectors. The following summary highlights key advances, points to remaining challenges and outlines recommendations for accelerating the implementation of the 2008 agreed conclusions at the national level.

Progress made in implementation

4. The discussion confirmed that since the adoption of the agreed conclusions in

planning and budgeting systems and in particular the ministries of finance. In a number of countries, budget instructions and guidelines that serve as the basis for the budget proposals of sector ministries now require the visible inclusion of gender equality goals and outcomes and of specific targets and indicators to monitor performance. In response, sector ministries are more systematically undertaking gender analysis to identify programming and financing requirements to address gender equality gaps and to improve the quality of programmes and the access by women and girls to the services provided in those sectors. A rights-based approach in planning and budgeting processes is also sometimes used.

8. Participants also identified increased political will and commitment, as well as measures to strengthen the capacity of senior officials and technical staff to use relevant methodologies. Easy-to-use tools and budget tracking methodologies can enable sector ministries and local government to identify gender equality targets and results in their budgets. The availability and provision of technical assistance and support also contributes to improving gender-sensitive planning and budgeting processes. Efforts are accelerating to build and sustain the capacity of government staff at national, local and sectoral levels as a key factor for ensuring the institutionalization of gender-responsive budgeting and planning. Institutional mechanisms led by ministries of finance have contributed to greater capacity across government and expanded fiscal equity. South-South cooperation has also been a successful way to promote learning about good practices in gender-responsive planning and budgeting.

9. Steps have been taken to broaden support for, and achieve sustainability of, gender-responsive planning and budgeting, tracking and evaluation. Participants reported progress in the development and use of methodologies to track financing and performance in relation to gender equality. Information collected through budget tracking systems is sometimes made publicly accessible to sensitize citizens to government policies and actions and ensure accountability and transparency. The dissemination of such information can contribute to continuous progress and improvements in the scale and quality of financing for gender equality. In some cases, innovative approaches are being used to communicate to the general public information about budgets and how they benefit women and men, including through comics and cartoons. The media also has an important role in stimulating public debate and encouraging accountability for the use of public resources.

10. While the discussion confirmed the need for more sex-disaggregated data and gender statistics to facilitate measuring results and assessing progress, it was noted that the collection of such data has been accelerated through the creation of demand, for example the establishment of benchmarks in the performance measures of sector plans.

11. Participants emphasized the key role of national mechanisms for gender equality in advocating for increased financing for gender equality. Located at the highest level of government and with the support of gender focal points and units in different ministries and government entities, such mechanisms provide leadership in promoting gender mainstreaming across all government sectors and in supporting the implementation at national level of global commitments, such as those contained in the Convention on the Elimination of All Forms of Discrimination against Women and in the Beijing Platform for Action. There has been some progress in increasing funding from the national budget for national mechanisms and for gender units and

gender focal points in sector ministries to achieve sustainability of and predictability in their work.

12. Entities of the United Nations system, including the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), the United Nations Development Programme and the Economic Commission for Latin America and the Caribbean, have provided technical assistance for developing national capacity in gender-responsive planning and budgeting. Manuals and guidelines have been developed to support the mainstreaming of a gender perspective in planning and budgeting.

Gaps and challenges in implementation

13. Despite progress made, participants highlighted the fact that national efforts on financing for gender equality and the empowerment of women have been impeded by the economic and financial crisis. Fiscal constraints created by the erosion of public revenues have in some instances resulted in cutbacks in public expenditures, in particular for social spending in areas such as education and health, with negative implications for women and girls.

14. The lack of monitoring frameworks to assess the impact of, and results achieved in, gender equality goals through the use of public resources also remains a significant challenge for accelerated progress. There is a need for robust frameworks to facilitate assessment of public sector performance, including indicators to monitor results and investments and benchmarks to improve performance. Tools to assess the extent to which financing in general mainstreams gender perspectives and ensures efficient and equitable targeting to address women's priorities also remain inadequate. National budgets and official development assistance should be captured within such monitoring frameworks so as to track financing for gender equality.

15. More work is needed to better utilize the experiences of national mechanisms for gender equality in promoting and building capacity for gender mainstreaming and apply these to gender-sensitive planning, budgeting, programming and evaluation.

16. There is also a need to strengthen interaction between gender equality advocates, sector and local government agencies and civil society organizations on all aspects pertaining to planning and budgeting. In addition, users need to demand better data so as to stimulate and help expand the availability and scope, as well as analysis, of sex-disaggregated data and gender statistics.

Recommendations to accelerate implementation

17. Based on experience and good practice, participants recommended the following actions to accelerate implementation of the agreed conclusions:

(a) Stimulate policy debates about development models that are inclusive, people-centred and grounded in human rights, gender equality and women's rights;

(b) Identify measures and policy options that ensure recovery from economic and financial crises and lead to gender-responsive development outcomes;

(c) Continue to strengthen individual and institutional capacities for mainstreaming gender equality perspectives in national planning and budgeting, especially in ministries of finance, sector ministries and local governments;

(d) Adopt measures to strengthen the participation of women in planning and budgeting processes at national and local levels;

(e) Strengthen the capacity of national mechanisms for the advancement of women so that they play a key role in mobilizing support for the implementation of strategies and plans for gender equality and the empowerment of women, supporting mainstreaming of gender perspectives in sector plans and budgets and in advocating for gender-sensitive planning and budgeting;

(f) Put in place monitoring frameworks with measurable targets and indicators for assessing progress in gender mainstreaming and adequacy of