

# **Guide to assess the budgetary allocations related to the cross-cutting issues and hiv/aids**

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## 1 Introduction

This guide presents the tool to assess the budgetary allocations related to the three cross-cutting issues, environment, gender, good governance/human rights, and to hiv/aids. The cross-cutting issues are defined in Partnership 2000, although in this context good governance/human rights also includes public sector management. (In the following, these four issues will be named “issues”). It is designed so it can be used directly by the responsible officer for the programme/project to assess budget allocations on all programmes.

The guide is divided into three major chapters: An introduction, a description and a step-to-step guide on how to assess the financial allocations to issues in the bilateral development co-operation and the method to be used for multilateral and NGO-cooperation. Formats and tables to be used during the assessment process are found in the annexes.

Reporting on allocations to issues must take place for all ongoing Danish funded development co-operations, including bilateral, multilateral, humanitarian and NGO assistance with a budget of more than DKK 1 million. It should be used when assessing budgetary allocations on ongoing programmes and on programmes to be committed in the remaining months of 2007, with disbursements in 2007. The overall purpose of this is to create a baseline for total budget allocations to the issues.

A web-based interface is offered as a tool for registration for ongoing programmes. These data will be transferred to PDB, where future registration will take place (i.e. mandatory registration at the time of approval of new grants). The Interface is available via this [hyperlink](#). In this Interface you will find a list of all programmes that must be assessed. A brief and easy-to-read description is available on [how to work in this Interface](#). However, it is important to stress that the present guide is needed to be able to assess the budgetary allocations.

For future appropriation the registration of budget allocations will be made mandatory as part of the formulation of programmes - also below DKK 1 Mill. A new procedure is included in PDB, in order to ensure future registration of the weight ascribed to the issues: At the time of approval of all new grants, these weights must either be registered or confirmed, if weights are already ascribed to the relevant component/project. A brief and easy-to-read description is available on [how to register in the PDB](#).

The method is based on the principle that all the necessary information can be extracted from the programme, component or project document (for bilateral interventions), and existing reports or requested information (from multilateral organisations and NGOs). It implies that by adding up the financial allocations in one appropriation addressing an overall objective and effectively mainstreaming several cross-cutting issues, the total amount may very well exceed the appropriation several times 100%.

## 2 Assessment in bilateral co-operation

### 2.1 Principles

After reviewing the component or project document (or any other background document describing the appropriation), a value expressed by a percentage (of the total appropriation) must be assessed. This value is entered into the PDB on a new platform created for the purpose.

The PDB will be able to produce reports on absolute total spending on each of the issues or as a percentage of commitment, budget or disbursement year after year. The basic calculations leading to the value must be recorded, so that the use of the method is documented and consistency among various programmes and projects can be ensured. The tables in annex 2 and 3 to this guide can be used for the basic calculations of the value.

In many cases, an officer with good knowledge of a programme or project will be able to reasonably quickly determine how much the four issues are promoted in the programme/project. Sometime it is known that promotion of an issue is far more prevalent than what can be extracted from the programme document. In this case the assessment of the budget allocation may be based on available additional information i.e. work plans and/or budgets.

### 2.2 Direct or mainstreamed issue?

The first step in reviewing a component or project description will be to determine whether an issue is supported through a direct, targeted intervention or mainstreamed in the programme, component or project. This distinction is fundamental both in terms of the approach used to do the assessment, and in the reporting.

I. Targeted interventions: The entire budget for the intervention (programme, component or project) is considered being associated with the issue. That is, where good governance, environment, gender equality or prevention and treatment of hiv/aids is a principal objective of the programme, component or project. In these cases the full budget (100 %) for this particular intervention is registered in the costing sheet. For instance, an environmental support programme would enter its entire budget into the environment budgetary allocation. A component targeting hiv/aids in a health programme would account for 100% while the whole programme, naturally, would be less. A decentralisation sub-component would count for a certain value of the budget for the component etc. An environmental support programme or component would typically also include allocations to promotion of gender etc.

II. Mainstreamed interventions. A number of steps are necessary before the value can be registered in the costing sheet. Mainstreaming can be found in two different ways, which can also be combined:

i) Specific components or activities of the programme may address the issue in question. In this case the budget related to the specific component or activity - *if it is presented clearly* - must be reported in the costing sheet. If it is not presented clearly the following approach (ii) must be used.

ii) In many cases the issue is integrated as a dimension of the component or the project. This is the case when the issue is truly mainstreamed in the intervention. In this case there is a need to determine how substantial the integration of the issue has been made in the component or project. In practise the integration can take place in several different ways and at several levels. The document can “speak” about the issue, or it can specify intentions, action or measures that can be monitored to deliver on intentions.

The method operates with three scores, 100%, 20% and 0% indicating the level of integration of the issue.

The highest score is given to the programmes/components/projects that integrate the issue at all levels of the log-frame, from strategies or national policies, down to objectives, outputs, activities and indicators. The score will be 100% and is marked “principal”.

When the issue appears to be reasonably integrated, meaning that mainstreamed issues are promoted in programme/component/project descriptions, outputs and indicators, but not in the objectives, then the score will be 20%. This level is marked “significant”. The value is set to only 20 because even with a reasonable integration the additional financial expenses to promote the cross-cutting issues is deemed to be modest.

The lowest score is given to components/projects that do not, or only very vaguely, address the issue. The issue may be mentioned (sometimes even with many key words) in the component/project, but there are no outputs, activities or indicators related to the issue. Then the score is 0 %. This level is marked “absent”.

*The choice of score 100, 20 and 0 % has been made to ensure that the method does not present it self as more precise or scientifically correct than it is. More scores (i.e.10, 20, 30,..e) would be difficult to justify using this method, which is a not-too-time consuming, review of documents and budgets.*

*The method does not operate with a score 50%. In developing the method it was found that a medium or average score could be too tempting for the user as average scores in general are widely applied in assessments. If a large number of appropriations received a 50% score there would be a risk of getting a much too high and unrealistic assessment of the total budget allocations to the four issues.*

Table 1 illustrates how to use the scores and the table in **Annex 2** is used to indicate the degree of integration for each issue.

**Table 1 - Overview of the Assessment on mainstreamed issues**

Category	Marker	Criterion
100%	Principal	Issue addressed at levels of: <ul style="list-style-type: none"> <li>• Background/strategy/national policy</li> <li>• Objectives</li> <li>• Outputs/activities</li> <li>• Indicators</li> </ul>
20%	Significant	Issue addressed at levels of: <ul style="list-style-type: none"> <li>• Background/strategy/national policy</li> <li>• Outputs/activities</li> <li>• Indicators</li> </ul>
0%	Absent	Issue keywords mentioned but not addressed at levels of: <ul style="list-style-type: none"> <li>• Outputs/activities</li> <li>• Indicators</li> </ul> Or not mentioned at all

## 2.2 Documents to be used

The tool uses the following reference papers:

- 1) A *list* of all appropriations which have had disbursements in 2007 provided by KVA to each Embassy or Department in the Ministry.
- 2) This *Guide* with a step-wise recipe for undertaking the Assessment.
- 3) A list of *Key words* for each issue to be used for quick-scan of programme/component/project documents to identify if and how issues are addressed. The key words are derived from Danish policy papers and internationally recognised terminology on the issue (**Annex 1**).
- 4) A *Recording* sheet (**Annex 2**) to be filed and kept by embassy or ministry unit to indicate the degree of integration of an issue.
- 5) A *Costing* sheet (**Annex 3**) to be filed and kept by embassy or ministry unit to document the calculations.
- 6) The table (**Annex 4**) which can be given to the multilateral organisations and the NGOs
- 7) Examples (**Annex 5**) of filled in recording and costing sheets.

## 2.3 Scanning the documents

Use the programme, component or project documents. If they do not exist or are not useful, use any other description of the activities funded under the appropriation. For programmes (typically sector programmes) with several components, use each component document.

For general budget support programmes (including sector budget support programmes), use the national finance bill, budget or other documents that describes overall Govern-

ment spending. There may be only limited information on national budget allocation to some of the cross-sectional issues. One way could be to assess the overall financial allocations for the relevant ministries or other Government institutions i.e. the Ministry for Environment, Ministry for promotion of women, sports etc., budget for activities concerning hiv/aids. With regard to good governance and human rights, where many activities would be carried out by the civil society and outside the national finance bill, there may still be activities associated with decentralisation, anti corruption, public financial management and justice sector reforms. If national budget allocations for the four issues are hard to identify, it may be possible to obtain information from those donor partners who have major targeted interventions within an issue, and therefore while designing the programme have made assessments on national financial contributions to that particular issue. In all cases it will be useful to check with other donors if they have registered allocations to cross-cutting issues to make sure that reporting from each donors do not deviate from each other.

In some cases, development co-operation programmes are very closely aligned with national sector policies or strategies that may be very sensitive to one or more issue. If this sensitivity is not correspondingly reflected in the programme document, or the mainstreaming of the issue is not sufficiently detailed, then include documentation on the national policies or strategies when making the budget.

Some programmes, components or projects explicitly allocate funds to one or several issues. If that is the case, these budget allocations should be used to calculate the value (as a percentage of the total budget). Use the work plans or other specific documents made for the actual implementation of the programme if they are much clearer than the original programme, component or project document. However, they should only be used if they represent a value to be used for the whole lifespan of the programme – not if they are specified just for one particular year. In some large programmes, i.e. infrastructure with large contracts, there may be more elaborate budgets and lists of activities in the various tender documents, which could then be used as supplementary documentation.

The following tables show the step-by-step approach to be used on bilateral assistance, what questions to ask and directions to go.

An example of the practical use of the method from a Water and Sanitation component in Bangladesh can be found in Annex 5.

### 3. Step-by-step guide for marking and costing bilateral programmes/components/projects

- Go through the following process for each of the four issues separately.
- Before you start, read the list of key words in Annex 1 to familiarise yourself with the main concepts associated with the issue at hand.
- Perform the following steps based on programme documents, component documents, project documents or other background documents describing the activities and budget of the intervention/appropriation.

#### A. Does the whole intervention (programme/component/project) specifically target the issue?

Action	Criteria	Verification	Categorisation
<p>Examine the <b>overall objective</b> of the programme/component/project.</p> <p>Does the overall objective specify that the issue is the main concern of the intervention?</p> <p>If yes: go to the right →</p> <p><b>If no: Go to the table below.</b> ↓</p>	<p>The principal or overall objective of the programme/component/project specifically addresses the issue and the issue is included in indicators as a major concern.</p>	<p>The entire budget is associated with issue-related interventions.</p>	<p>Enter the full programme/component/project budget in the costing sheet =</p> <p><b>100 %</b></p>

When continuing with the following steps, disregard the component(s) whose budget you may now have entered at 100%.

## B. Do particular parts of the intervention specifically target the issue?

Action	Criteria	Verification	Categorisation
<p><i>Consider the following question based on the key words:</i></p> <p>Are there particular sub-components/ outputs and/or activities, which specifically target the issue?</p> <p><b>If yes</b> – go through the process to the right. →</p> <p><b>If no</b> – go to table C. ↓</p>	<p>The issue is explicitly the object of particular <b>sub-components, outputs and/or activities</b> within the programme/component/project</p>	<p>The issue-related outputs and/or activities have budgets allocated to them.</p>	<p>The issue is specifically targeted at levels lower than the programme/component/project as a whole.</p> <p>Enter the full budget of the relevant sub-components, outputs and/or activities in the costing sheet at</p> <p><b>100 %</b></p>

When continuing with the following steps, disregard those components/sub-components/outputs/activities, which you have identified above as targeting the issue specifically and whose budgets you have therefore entered at 100%.

### C. Is the issue thoroughly and consistently mainstreamed in the programme/component/project?

Action	Criteria	Verification	Categorisation
<p><i>Consider the following question based on the key words:</i></p> <p>Is the issue explicitly and thoroughly included in all of the following: background, strategy, objectives, outputs, activities and indicators?</p> <p><b>If yes</b> – go through the process to the right. →</p> <p><b>If no</b> – go to table D. ↓</p>	<p>The issue is mentioned in the description of the <b>objectives</b></p> <p>AND</p> <p>The issue is addressed throughout the programme/component/project including its <b>outputs and activities</b></p> <p>AND</p> <p><b>Indicators</b> reflect the issue</p>	<p>Overall budget is addressing the issue in a clear and concise manner and indicators thoroughly address the issue.</p>	<p>The issue is mainstreamed in a <b>PRINCIPAL</b> way</p> <p>Enter the full budget in the costing sheet:</p> <p><b>100 %</b></p>

When continuing with the following steps, disregard the parts of the programme/component/project whose budgets have already been entered at 100%

**D. Is the issue mainstreamed in the programme/component/project to a significant extent?**

Action	Criteria	Verification	Categorisation
<p><i>Consider the following question based on the key words:</i></p> <p>Is the issue addressed in the programme/component/project background, outputs and/or activities, and in the indicators, but not in the objectives?</p> <p><b>If yes</b> – go to the right →</p> <p><b>If no</b> – go to table E. ↓</p>	<p>The issue is mentioned or integrated in description of outputs and activities</p> <p>AND</p> <p><b>Indicators reflect the issue</b></p>	<p>Budget is addressing the issue and indicators cover the issue</p>	<p>The issue is mainstreamed in a <b>SIGNIFICANT</b> way</p> <p>Enter the budget into the costing sheet at <b>20 %</b></p>

When continuing with the last step, disregard the parts of the programme/component/project whose budgets have already been entered.

### E. Is the issue weakly mainstreamed or not at all?

Action	Criteria	Verification	Categorisation
<p><i>Consider the following question based on the key words:</i></p> <p>Is the issue addressed only as an intention in the description on background and strategy?</p> <p><b>If yes,</b> go through the steps to the right. →</p>	<p>No or only very few key words are used in the document at all.</p> <p>OR</p> <p>The issue is mentioned in sections or chapters describing strategy or background <b>but not in output/activity description</b></p>	<p>The issue is not visibly reflected in the budgets.</p>	<p>The issue is mainstreamed in an insignificant way or not at all.</p> <p>Enter the budget into the costing sheet at</p> <p><b>0 %</b></p>

## 4. Assessment of multilateral development co-operation and NGO support

### 4.1 Multilateral development co-operation

Assessment on issues must be based on documentation from the organisation. If there are only limited or no such information in available reports the responsible officer must request the organisation to provide the information. This can be either as a (an assessed) standard value or a budget. It should never be necessary to make calculations on the basis of the budgets, descriptions of objectives, outputs and activities similar to the assessments regarding the bilateral development co-operation.

The mission, embassy or department that holds the overall responsibility for the multilateral organisation will obtain the assessment for each issue. Other units will then use this value for appropriations to the organisation, i.e. activities funded under a decentralised authority.

The method is therefore to obtain an assessment for each organisation and use it on all support to the organisation being either a general contribution or specific projects or activities implemented by that organisation.

All appropriations from 2007 will be included in the cost-assessments.

In the contact with the organisation it should be clearly stressed, that the information requested should be an assessment and not a precise calculation and that the information will be used to make a rough assessment for the total allocation in the Danish development co-operation to the issues. The information is not to be used for comparisons between organisations on i.e. how well they perform in integrating cross-cutting issues in their activities or other qualitative performance measurements. **Annex 4** provides a format that can be used in contact with the organisation.

When the value has been obtained for each issue it must be registered in PDB. Thereafter, other departments or representations supporting the organisation can use the value and calculate the financial allocation to the issue in PDB.

Most multilateral appropriations are provided for one or two years and therefore it should in general not be a problem to maintain the value for the whole appropriation. It will be necessary on a regular basis to monitor the reporting from multilateral organisations regarding the cross-cutting issues to ensure that the valuing used in the Danish development co-operation is updated.

If a contribution to a multilateral co-operation is earmarked to one of the issues, it should be confirmed with the organisation whether the contribution then might be allocated with 100 % as a targeted intervention to that issue (see the guidelines regarding bilateral development co-operation). With regard to the other issues the values will be the same as al-

ready established from the organisation. Other earmarking (i.e. geographical or thematic) must use the same value as defined in connection with the general support to the organisation.

#### 4.2 Support to NGOs

An approach similar to the one for multilateral co-operation must be used based on the NGO's own reporting that, if not immediately available, must be produced from the organisation as a standard value or budget assessment.

Support to NGOs will follow the same principles as with multilateral cooperation. The responsible officer must obtain the assessment for the issues from the organisation through reports or by contacting the organisation directly. This value will be used for all appropriations to the organisation.

HUM is responsible for obtaining values for the NGOs that are funded directly on the Danish Finance Bill. These values will be registered in PDB and used (also) by other units to determine the value for appropriations to the organisation.

Other units (embassies, missions and departments) will obtain the values for organisations, which do not have a framework agreement or are supported generally by HUM.

## Annex 1 - Key words

Issue	Environment	Gender	Good governance and human rights	Hiv/aids
<b>Keywords</b>	Natural resource management Biodiversity Climate change Pollution/contamination Waste Environmental health/occupational health Desertification Conservation/ environmental protection Protected areas Land tenure and access/Customary rights Indigenous people/ knowledge Emissions Energy Environmental assessment Environmental sustainability Ecology Environmental management plan Socio-environment	Gender Woman Girl Female Equality Discrimination Beijing Plan of Action/CEDAW Sexual and reproductive rights Violence against women Female genital mutilation (FGM) Household Pregnancy Quotas Female-headed households Inheritance Micro-credit Millennium Development Goal 3	Human Rights Access to Justice Democratisation Good governance Decentralisation Reform Compliance Transparency Accountability Anti-Corruption Complaints mechanism Remedy Freedom Entitlements Public sector management Public financial management Participation Non-discrimination	Prevalence Incidence Prevention, care, support and treatment Information, Education, Communication (IEC) Behaviour Change Communication (BCC) Peer education training Condom promotion and distribution Discrimination/stigmatisation/denial Sexual and Reproductive Health and Rights (SRHR) Orphans and Vulnerable Children (OVC) Young People (YP), Youth, Adolescents Population at risk/risk groups Men having Sex with Men (MSM) Commercial Sex Worker (CSW) Injecting Drug User (IDU) Sexually Transmitted Disease (STD) Sexually Transmitted Infection (STI) Prevention of Mother-to-Child Transmission (PMTCT) Voluntary Counselling and Testing (VCT) People Living With HIV/AIDS (PLWHA) Antiretroviral Therapy (ART) Antiretroviral (ARV) drugs Home-based Care (HBC) HIV/AIDS epidemic National HIV/AIDS policy and strategy HIV/AIDS workplace programme

**Annex 2 - Recording sheet.**

Fill in with a “X” to indicate whether keywords are found in the various levels of the log frame in the project or component for each component and project. Under ”Evaluation” the level of mainstream should be indicated. Put in “Absent”, “Significant” or “Principal”.

<b>Programme/project title:</b>				
<b>Component title:</b>				
<b>Objective:</b>				
Marker	Environment	Gender	HR and GG*	Hiv/Aids
Background, National policy, strategy				
Objectives				
Outputs / Activities				
Indicators				
Evaluation:				

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### Annex 3 - Costing sheet

Programme/project title:

Component:

		<b>Environment</b>	<b>Gender</b>	<b>HR and GG</b>	<b>Hiv/aids</b>
	%	Budget amount in mill. DKK	Budget amount in mill. DKK	Budget amount in mill. DKK	Budget amount in mill. DKK
Direct interven- tions	100				
Absent 0%	0	-	-	-	-
Significant 20%	20				
Principal 100 %	100				
Total amount for Issue	Mill. DKK				
Total % of budget to be reg- istered in PDB sheet	%				

## **Annex 4 - Table to be used for assessment in multilateral development co-operation**

The table should be filled out to indicate an assessment by the organisation on how much is allocated to the four cross cutting issues, environment, gender, good governance/human rights and hiv/aids. The figure should be a percentage of the total budget.

### **Name of organisation:**

	<b>Environment</b>	<b>Gender</b>	<b>Good governance/human rights</b>	<b>Hiv/aids</b>
<b>Percentage of the total budget (%)</b>				

Please note that the sum of allocations easily can be more than 100 % as several cross cutting issues can be mainstreamed in the budget and thereby addressing several issues at the same time.

The cross cutting issues are defined as follows in the Danish development co-operation but the organisation may use its own definitions:

### **Environment:**

Depending on the sector this may be translated into:

- Sustainable agriculture/organic farming/land titling
- Integrated water resources Management
- Sustainable energy
- Cleaner technology
- Sustainable Urban management
- Sanitation
- Solid Waste management
- Drinking water supply

### **Gender:**

- Equal rights (political, civil, economic, social including sexual and reproductive as well as cultural) for women and men
- Equal access to and control of resources for women and men
- Equal opportunities to achieve political and economic influence for women and men

## **Good governance and human rights**

- Transparent and accountable management of human, natural, economic and financial resources
- For the purposes of equitable and sustainable development,
- In the context of a political and institutional environment that upholds human rights, democratic principles and the rule of law.

## **HIV/Aids**

- Prevention of HIV transmission
- Treatment of AIDS and Opportunistic Infections (OI)
- Care for People Living With HIV/AIDS (PLWHA)
- Children orphaned or made vulnerable by HIV/AIDS
- Coordination and harmonisation of HIV/AIDS programmes at country level
- Fighting stigma, denial and discrimination
- Linkages between gender equality, Sexual and Reproductive Health and Rights (SRHR) and HIV/AIDS programmes

## Annex 5 - Examples: Filled in recording and costing sheet

### Recording sheet

Fill in with a “X” to indicate whether keywords are found in the various levels of the log frame in the project or component for each component and project.

<b>Programme/project title: Water SPS II</b> <b>Component title: Water and Sanitation Component</b>				
<b>Objective:</b> The immediate objectives of the WSS Component are the same as those for the WSSPS II: <ul style="list-style-type: none"> <li>▪ To improve hygiene behaviours/practices;</li> <li>▪ To promote community-led total sanitation;</li> <li>▪ To increase the coverage of safe water supply services;</li> <li>▪ To strengthen the capacity of government, local government institutions and non-government stakeholders at all levels to play the roles required to achieve the above three immediate objectives; and</li> <li>▪ To promote greater devolution of administrative and financial authority to local government institutions in regard to Hygiene, Sanitation and Water Supply.</li> </ul>				
Marker	Environment	Gender	HR and GG*	Hiv/Aids
Background, National policy, strategy	Included	Included	Included	Partly included
Objectives	Environment included	Not included	GG included	Not included
Outputs / Activities	Several outputs and activities related to environment	Some specific outputs and activities (no specific budget)	Many specific outputs and activities	Some specific outputs and activities (no specific budget)
Indicators	Some	Some	Many	Some
Evaluation:	Mainstreamed	Mainstreamed	Mainstreamed	Mainstreamed

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## Costing sheet

Programme/project title: Water SPS II, Bangladesh

Component: Water and Sanitation Component (DKK 205,7 million)

		<b>Environment</b>	<b>Gender</b>	<b>HR and GG</b>	<b>Hiv/aids</b>
	%	Budget amount in mill. DKK	Budget amount in mill. DKK	Budget amount in mill. DKK	Budget amount in mill. DKK
Direct interventions	100				
Absent 0%	0		X		X
Significant 20%	20	X		X	
Principal 100 %	100				
Total amount for Issue	Mill. DKK	108	0	42.6	0
Total % of budget to be registered in PDB sheet	%	52.5	0	20.7	0