Gender Responsive Budgeting: Understanding the Basics

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The reality of gender equality in our times

BPFA + 20, SDGs, AAAA: “a significant increase in investments to close the gender gap and strengthen support for institutions in relation to gender equality …”

Progress of Worlds Women, UN Women
The Treasury is reported to have been stunned with an application for a judicial review of its apparent failure to honour its legal duty under the 2006 Equality Act to give "due regard" to the impact on women.

Nearly three months later, the government has admitted to the Guardian it did "not hold an Equality Impact Assessment for the June 2010 budget".

"Budgets are sacrosanct; nobody had ever tried to take a government to court over its budget, still less for a sexist budget – until that day.

The Guardian, Friday 22 Oct 2010
Bringing together two different domains
Do governments’ budgets reach men and women equally?
Both boys and girls in rural areas get a relatively small share of total expenditures, rural girls get a particularly small portion. Disadvantage is more pronounced at secondary level.
What is GRB?

At first glance budgets appear to be a gender neutral policy instrument. But are they?

- Budgets impact differently on women and men, because of the different socially determined roles they play in the economy.
- Govt. budget might reinforce gender-based disadvantages faced by women unless special measures are taken.
What GRB is **NOT** about

Not a separate budget for women;

Not about spending the same on women and men;

Not just about assessing programmes targeted specifically at women and girls.

What GRB **IS** about

GRB Initiatives are *diverse* efforts aimed at making government’s planning, budgeting and auditing contribute to gender equality;

It analyses differential impact of policies and budgets on women and men as well as on other axes of social discrimination.
Why GRB?

Accountability and Transparency Argument

Economic Efficiency Argument

Women’s Rights Argument
Investing in gender equality is Smart Economics

- If women farmers have the same access as men to productive resources such as land and fertilizers, agricultural output in developing countries could increase by as much as 2.5 to 4% (FAO, 2011).

- If gender inequality in labour markets in Latin America was to be eliminated, not only would women’s wages rise by about 50% but National Output would rise by 5% (United Nations).

- If the gender gaps in participation, hours worked and productivity were all bridged, the world economy would be $28.4 trillion (or 26%) richer. Other things being equal, closing gender gaps would add USD$12 trillion to global output by 2025.

Tool 1. Gender-aware policy appraisal: Analyses policies and programmes from a gender perspective and identifies ways in which these are likely to reduce or increase existing gender inequalities.

Tool 2. Gender-disaggregated beneficiary assessment: Evaluate the extent to which programmes or services are meeting the needs of actual or potential beneficiaries.

Tool 3. Gender-disaggregated public expenditure incidence analysis: Evaluates the distribution of budget resources among women and men by estimating the unit costs of a certain service and calculating the extent to which this service is being used by each of the groups.

Tool 4. Gender-disaggregated analysis of the impact of the budget on time use: Designed to establish a link between budget allocations, the services provided through them and the way in which different members within a household spend their time.
Tool 5. Gender-aware medium-term economic policy framework: Designed to incorporate a gender perspective into the medium-term frameworks of policy development, planning and budgetary allocations.

Tool 6. Gender-aware budget statement: Reports generated by government along with budget documents on the implications of their expenditure on gender equity objectives.

Tool 7. Disaggregated tax incidence analysis: Assesses the differential impacts of taxation on women and men, as well as to evaluate the level of revenue raised in relation to the needs and demands for public expenditure.
Debbie Budlender’s Five Step Framework

1. Analysing the situation of women, men, girls and boys;
2. Assessing the gender-responsiveness of policies;
3. Assessing budget allocations;
4. Monitoring spending and service delivery;
5. Assessing outcomes.
Budget Making Cycle and GRB intervention points

**Formulation Stage**
1. Assess new policies and existing ones for gender impact (EFC– India; AAP– TL)
2. Budget Call Circular
3. Gender Budget Statements
4. Pre Budget Consultation on gender
5. Participatory Budgeting (Penang)
6. Scrutinizing revenue side

**Legislation Stage**
1. Demystification and analysing them from a gender lens
2. Working with Parliamentary Committees
3. Influencing Parliamentary Questions and Debates
4. Influencing the Media

**Audit Stage**
1. Sensitize audit officials
2. Create gender markers
3. Gender Audits

**Implementation Stage**

--Periodic Monitoring-- Gender evaluation studies
  - Track Procurement—Procurement Monitoring
  - Track Expenditure– PETS
  - Track Outputs– Social Audits
  - Track Outcomes– Citizens Report Cards

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Overview of GRB and lessons from the Asia Pacific region

Let's ask some questions
How many countries in the region are doing GRB?

- Globally, there has been a significant spurt of interest in GRB--by 2007, 90 countries worldwide, 26 from the APAS region.

- It’s time to bring home a new way of thinking about government’s budgets.
### 1. Enabling factors: Governments Commitment

<table>
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<tr>
<th>Commitments in law/constitution</th>
<th>Commitments in policies</th>
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<td>-- Most of the 26 countries provide non-discrimination on the basis of sex in their constitutions, some proactively for gender equality; -- GRB in the Draft Constitution: Thailand -- Specific laws on GRB: Korea, Vietnam, Lao, Phillipines</td>
<td>-- 17/26 have national policy or plan for GE -- Nepal, Indonesia, Afghanistan, Bhutan have national strategies</td>
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#### Findings from Status of GRB in Asia Pacific Report

![Pie chart showing 22% (85%) and 4% (15%)]

- **LEGISLATIONS**
  - **YES**: 22* (85%)
  - **NO**: 4* (15%)
2. Enabling Factors: Budgetary Systems

--Improving transparency and accountability of public finance is a key challenge

--Performance Budgeting versus Line Item Budgeting

Open Budget Index, 2015
For how many years?
Who are the key actors?

- **Different actors bring their unique strengths to the process**
  -- Finance plays a central role to operationalize GRB
  -- Women’s machinery provides expertise, training, handholding.
  -- Planning can provide the oversight and linkages to macro level planning.

- **Collaborative leadership**
  -- Mechanisms for collaborative leadership (Nepal, Indonesia)

- **Mechanisms: How effective?**
  -- Gender Focal Points/Cells/Task Force/Committee (Cambodia example cited as best practice—convening, purposive planning etc.)
Key actors: Outside government

CIVIL SOCIETY ORGANISATIONS ARE ENGAGED AND ACTIVE

- Yes: 16, 62%
- No: 10, 38%

WHETHER GRB WORK IS DEPENDENT ON DONORS

- Yes: 11, 42%
- No: 9, 35%
- No data Available: 4, 15%
- NA: 2, 8%
What do we mean by “doing” GRB?

Budget

Expenditure

Interrogating Expenditure

Earmarking a floor minimum

Tax
Two of the most common strategies used... 

GBS: 
- What is the most suitable framework---Qualitative/Quantitative 
- Should create space for purposive planning 
- At least a way of measuring allocations for GE (SDG Indicatror 5c) 

What do BCCs say? 
- “Consider gender aspects of budget” (Bangladesh) 
- “Ensure budget proposals are gender responsive” (Bhutan) 
- “Commitment to GE” (Timor Leste) 
- “Key performance indicators/output indicators should be sex disaggregated” (Pakistan, Bangladesh) 
- “GBS will be considered when evaluating budget submissions” (Rwanda)
1. Has GRB work resulted in better outlays for women?
   - What are we trying to measure? Budgets for gender equality or budgets falling on women?
   - Is it just budgets or spending?
   - Gender reinforcing expenditure or gender transformative expenditure?

2. Have we been able to change budgetary processes?

3. Have we been able to influence outcomes?

4. What about budgeting for the most marginalised?
Indicator 5 c.1: Percentage of countries with systems to track and make public allocations for gender equality and women’s empowerment.
Thankyou