

# Gender Responsive Budgeting: Understanding the Basics

Yamini Mishra

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# The reality of gender equality in our times

26

The percentage point gap between women's and men's labour force participation\*

75%

The proportion of women's employment that is informal and unprotected in developing regions

24%

The average global gender pay gap

2.5x

How much more time women spend on unpaid care and domestic work than men

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



The Guardian, Friday 22 Oct 2010

“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.

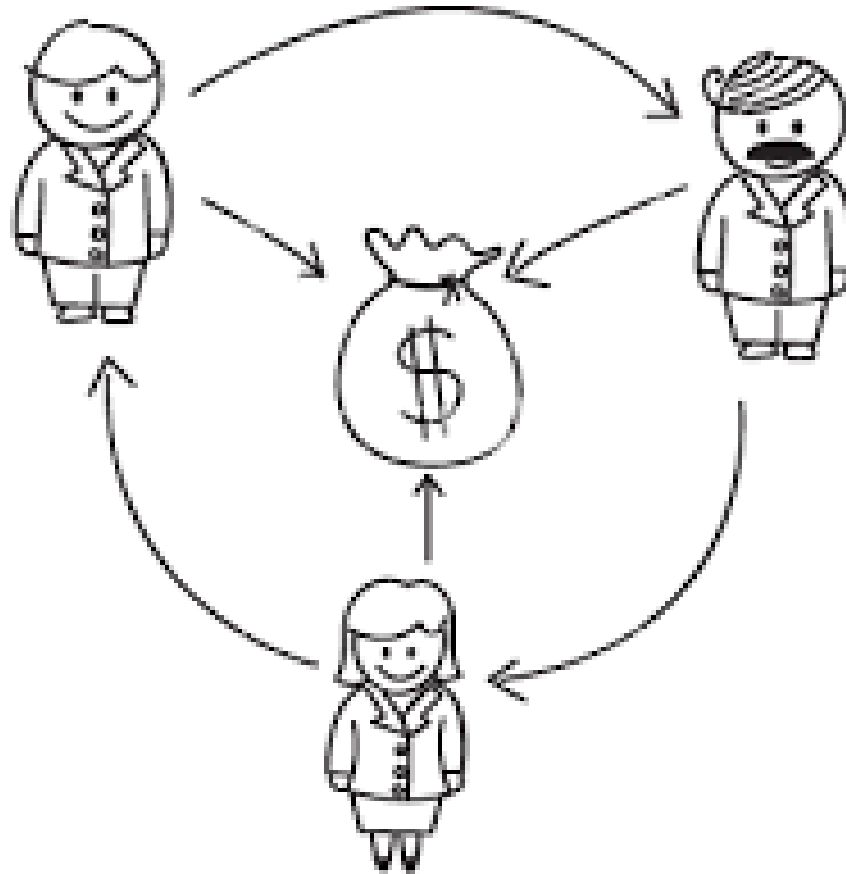
The Treasury is reported to have been stunned with an application for a judicial review of its apparent failure to honour its legal duty under the 2006 Equality Act to give "due regard" to the impact on women”.

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

Bringing  
together two  
different  
domains

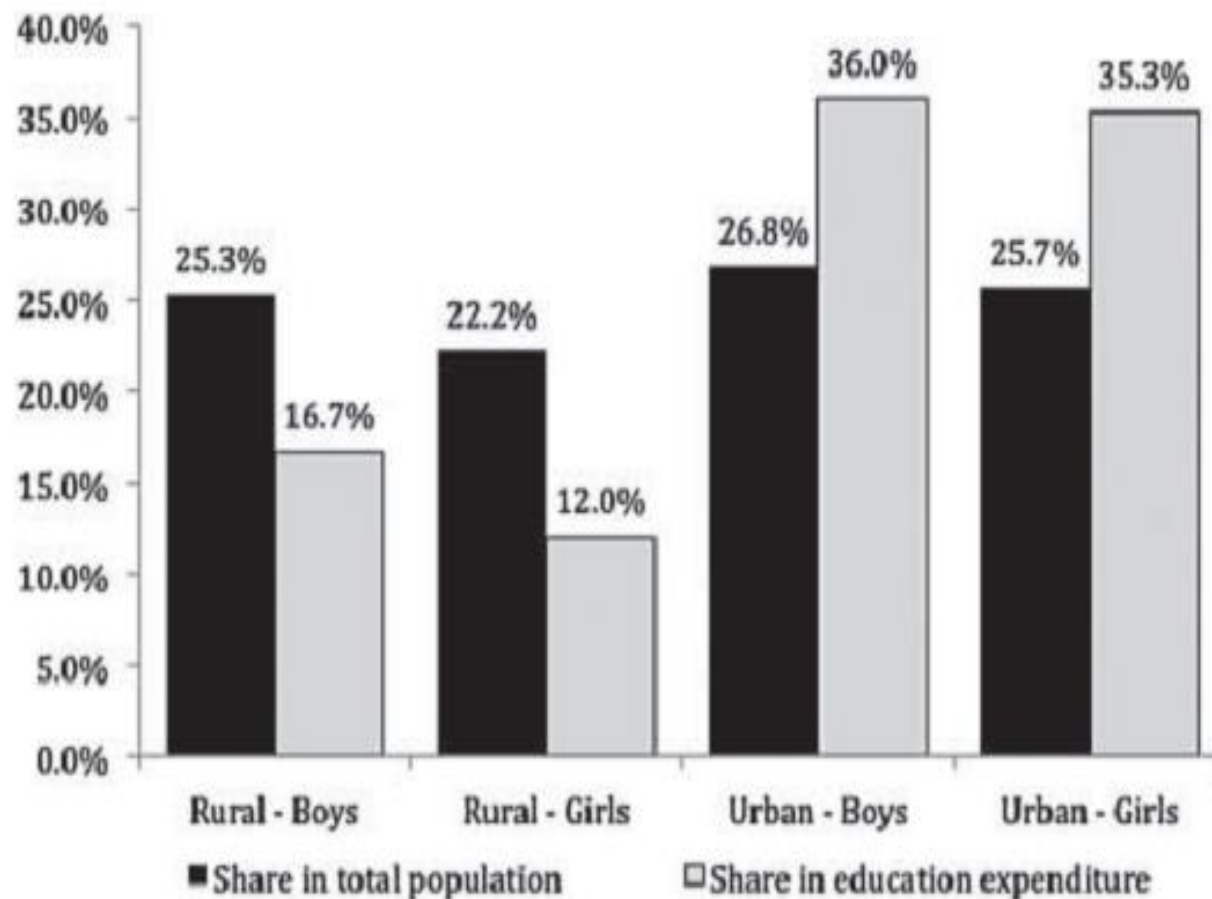


Do  
governments'  
budgets reach  
men and  
women  
equally?



## Timor Leste: Who gets what?


### Shares in total population vs share of school expenditure (secondary school; children aged 15–17 years)



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?



The illustration shows a magnifying glass and a pen resting on a document titled 'UNION BUDGET 2012-13'. The magnifying glass is focused on a bar chart within the document, which has a red bar highlighted. The pen is positioned as if about to write on the document.

1	Corporate Income Tax	5,145,465	4,897,778	-8%
2	Business Income Tax	1,145,465	1,145,465	25%
3	Personal Income Tax	1,145,465	1,145,465	0%
4	Other Tax Revenue	1,145,465	1,145,465	6%
<b>II</b>	<b>Indirect Tax</b>			<b>17%</b>
1	Sales Tax	1,145,465	1,145,465	37%
2	Excise Duty	1,145,465	1,145,465	5%
3	Import Duty	1,145,465	1,145,465	32%
4	Other Tax Revenue	17,242	17,242	0%

- 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 is GRB?

## 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



# The Economic Efficiency 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.

*(The Power of Parity, Mc Kinsey 2016).*

## How to do GRB?

**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.

# How to do GRB?

## Debbie Budlender's Five Step Framework

1. Analysing the situation of women, men, girls and boys;

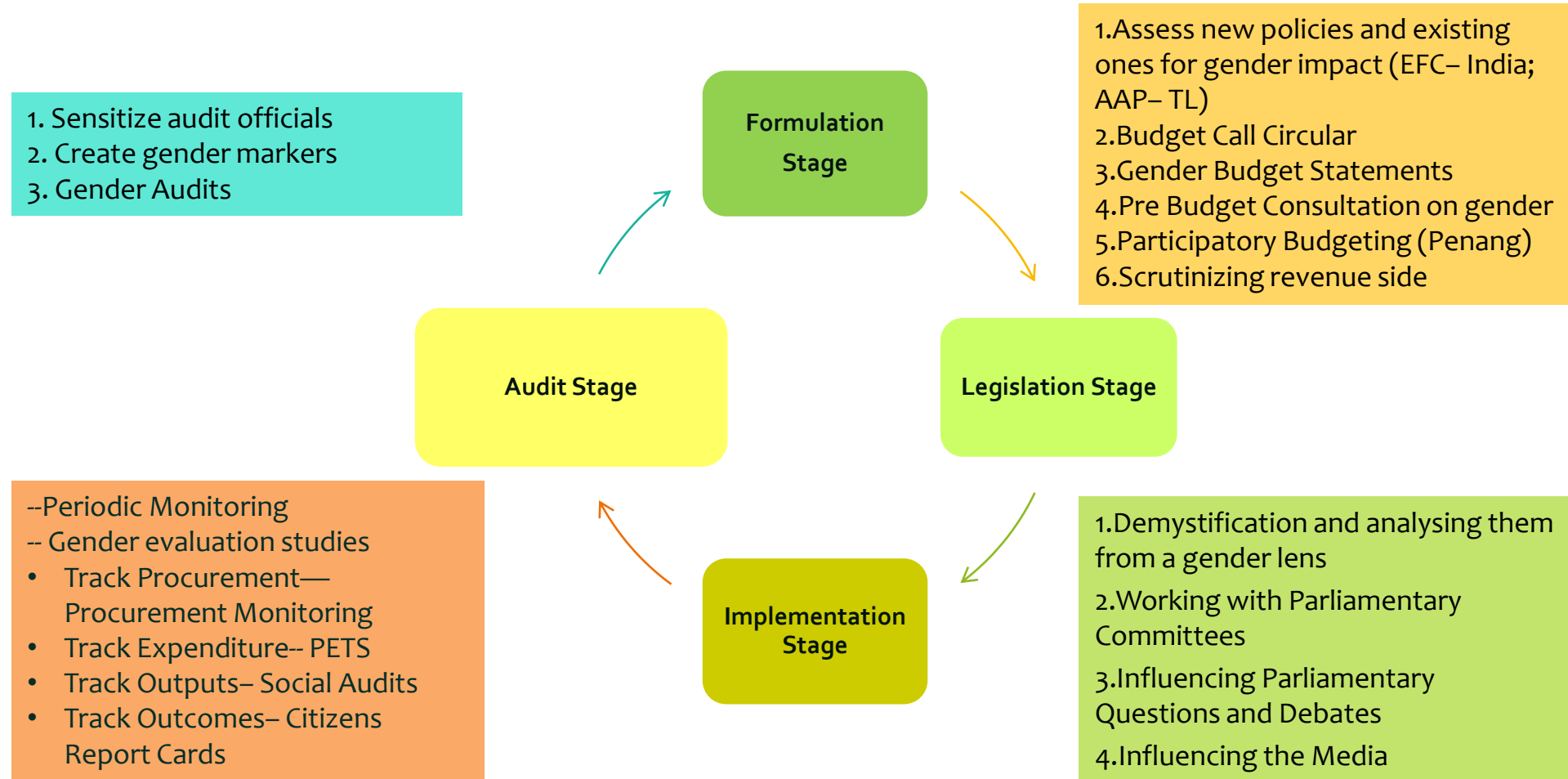
2. Assessing the gender-responsiveness of policies;

3. Assessing budget allocations;

4. Monitoring spending and service delivery;

5. Assessing outcomes.

# Budget Making Cycle and GRB intervention points



# Overview of GRB and lessons from the Asia Pacific region

## Lets 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
- Its time to bring home a new way of thinking about government's budgets

# Findings from Status of GRB in Asia Pacific Report

## 1. Enabling factors: Governments Commitment

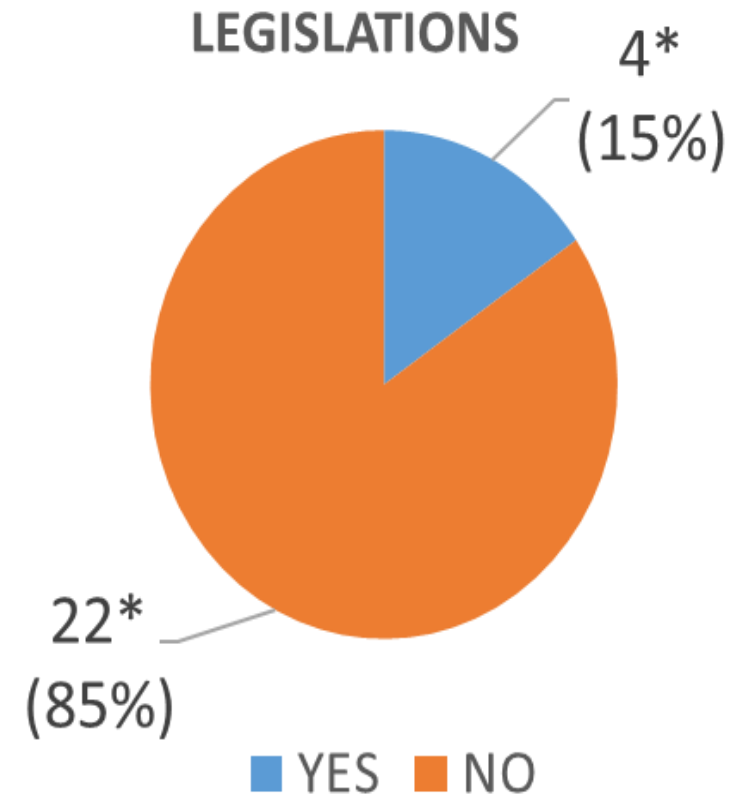
### Commitments in law/constitution

-- 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

versus

### Commitments in policies

-- 17/26 have national policy or plan for GE  
-- Nepal, Indonesia, Afghanistan, Bhutan have national strategies

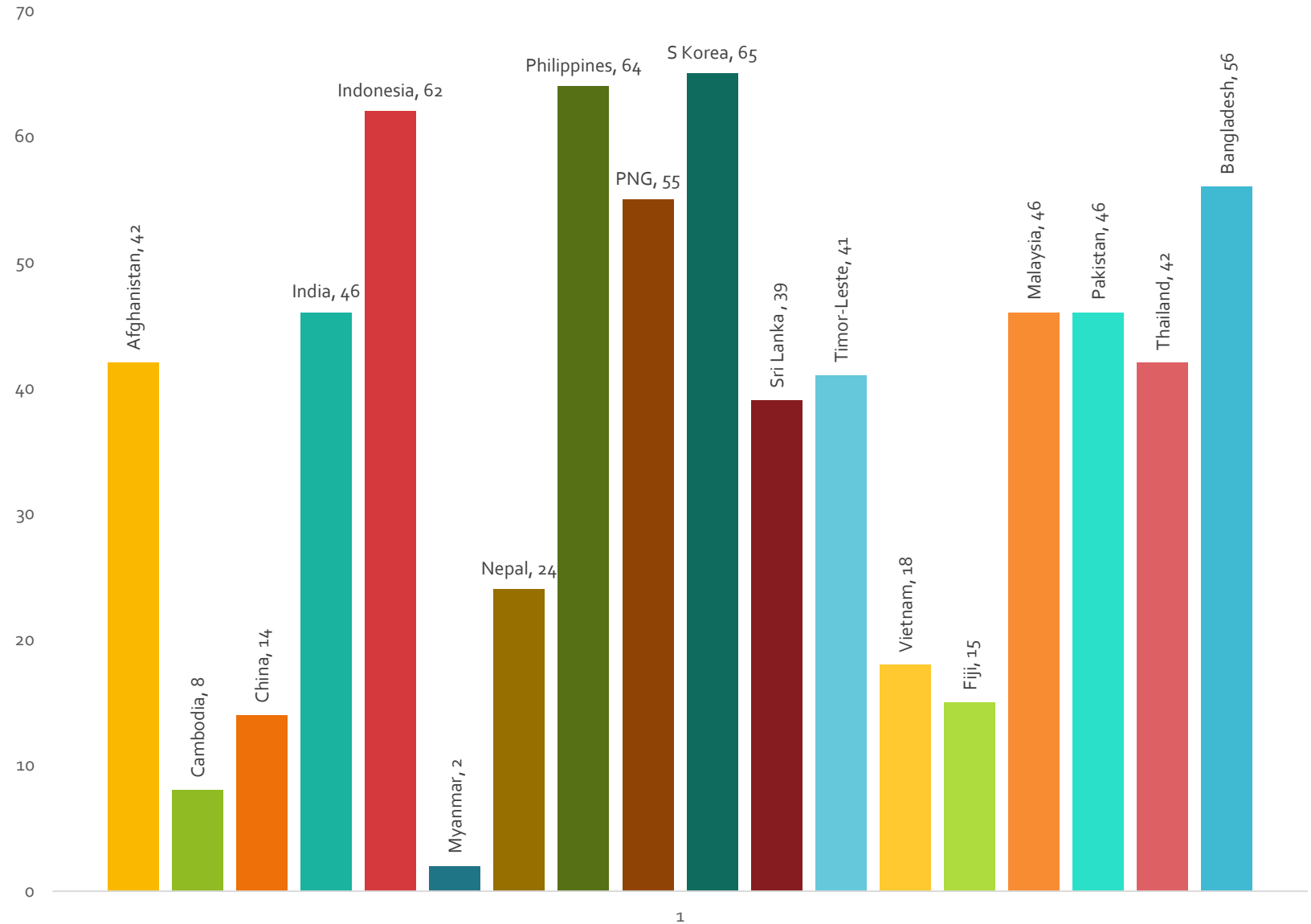


## 2. Enabling Factors: Budgetary Systems

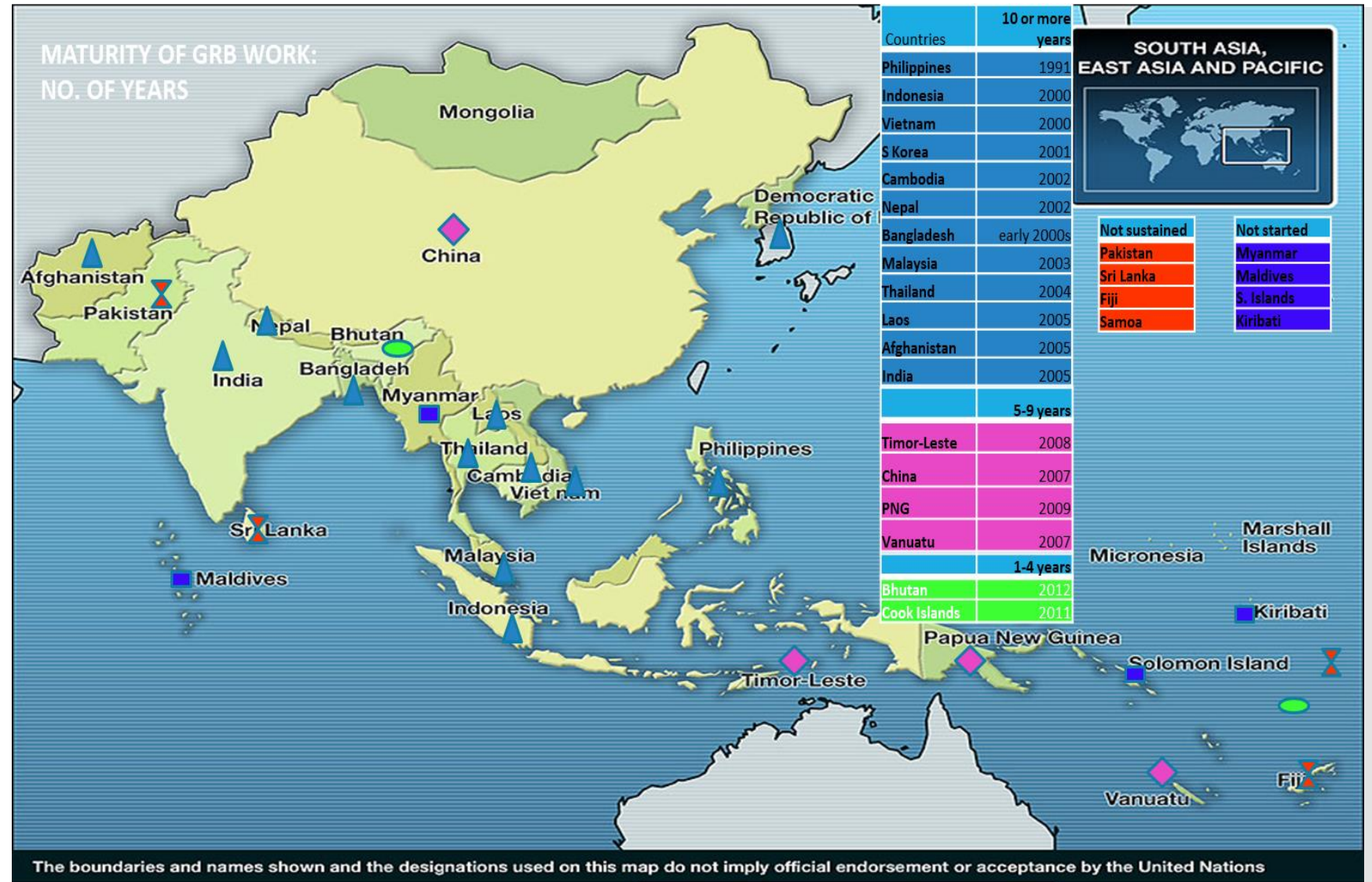
--Improving transparency and accountability of public finance is a key challenge

--Performance Budgeting versus Line Item Budgeting

Open Budget Index, 2015

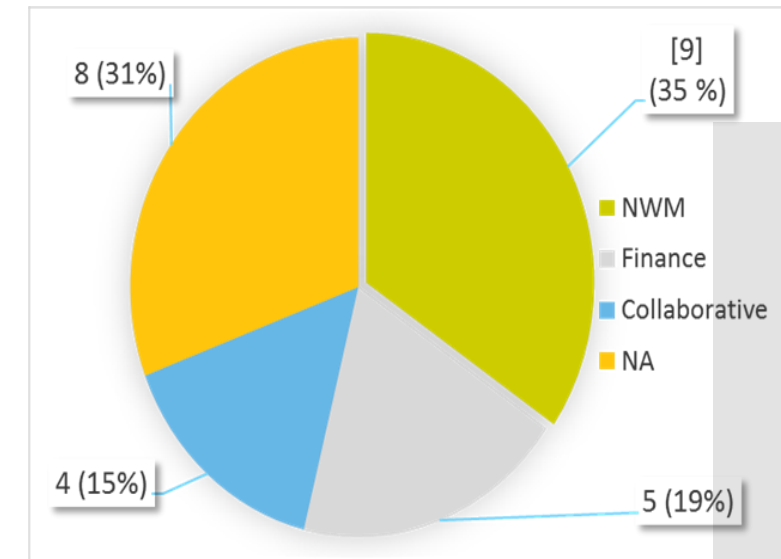


For how many years?

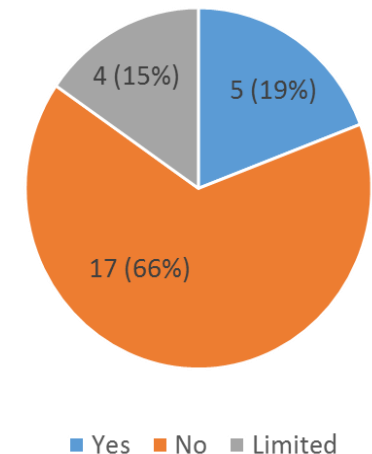


# Who are the key actors?

- **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.)

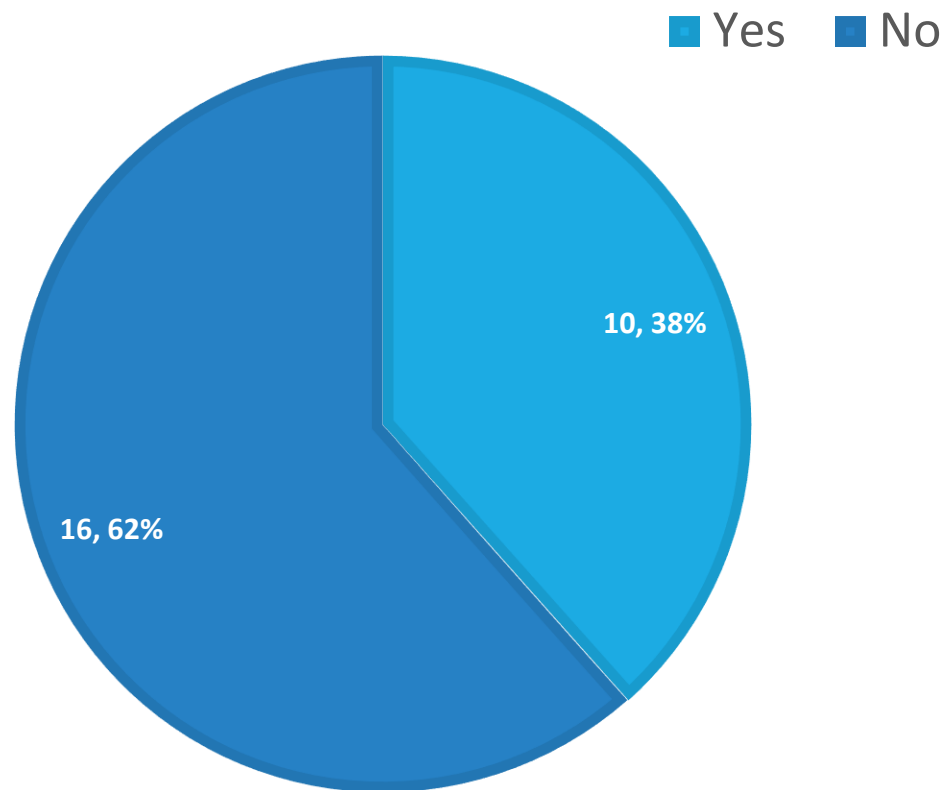


MPs are engaged in GRB work

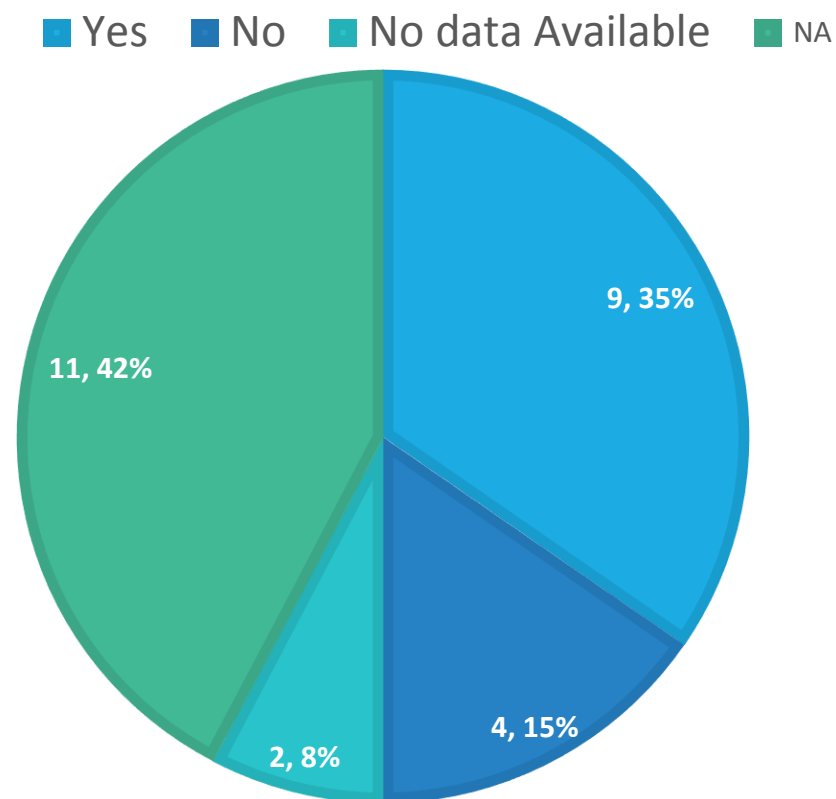


# Key actors: Outside government

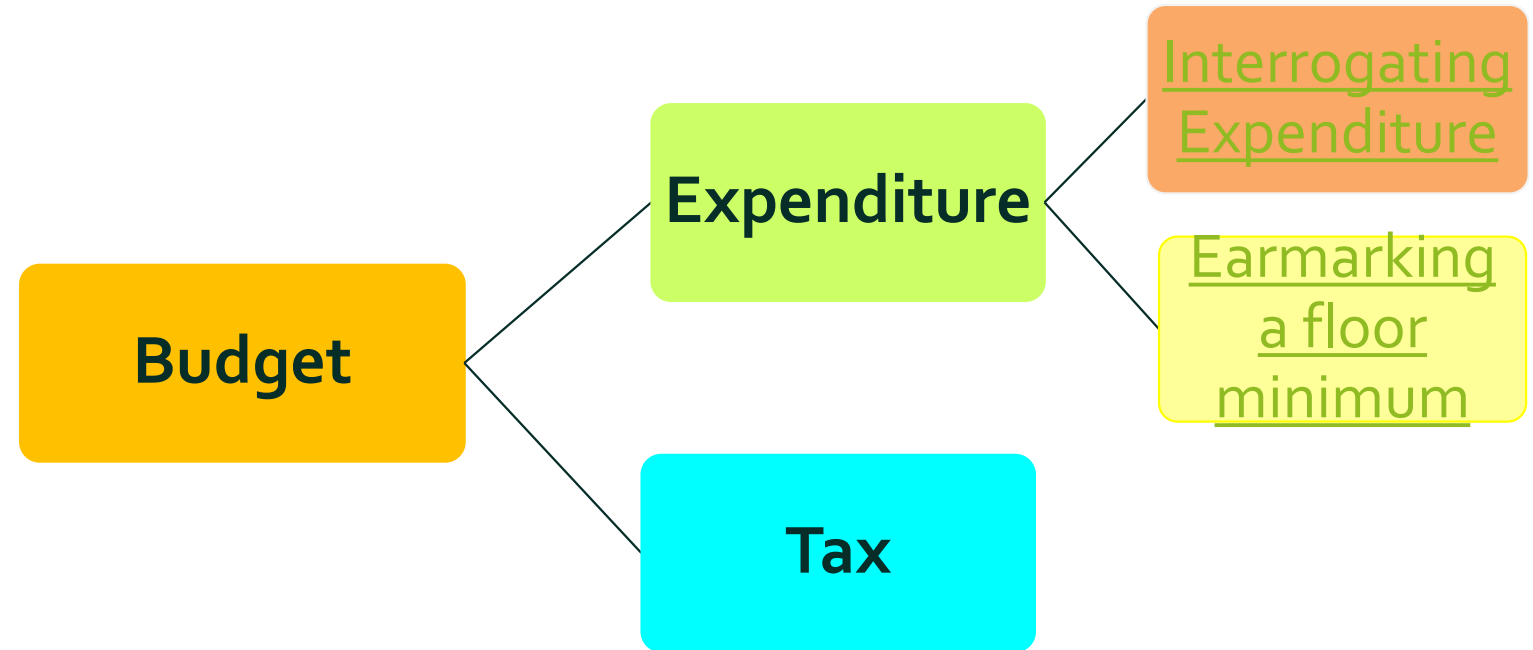
## CIVIL SOCIETY ORGANISATIONS ARE ENGAGED AND ACTIVE



## WHETHER GRB WORK IS DEPENDENT ON DONORS



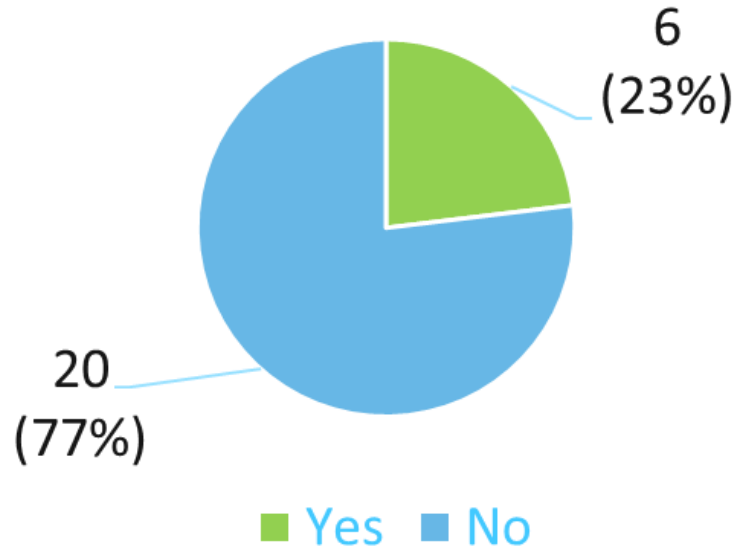
What do we  
mean by  
“doing” GRB?



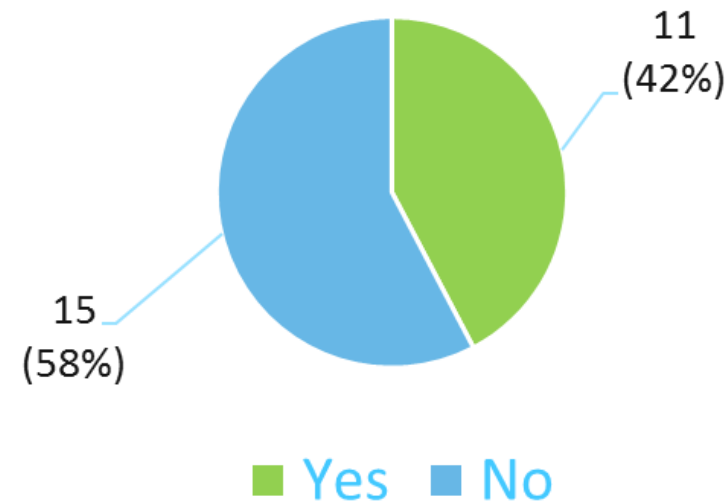


## Two of the most common strategies used...

GB Statement at national level



Countries with engendered budget call circulars



### 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 Indicator 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 performance” (Bangladesh)

## Lets ask some difficult questions

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?

# Sustainable Development Goals



Indicator 5 c.1: Percentage of countries with systems to track and make public allocations for gender equality and women's empowerment



Thankyou