

Gender Responsive Budgeting

Gender responsive budgeting (GRB) has been internationally acknowledged as a method to progress towards gender equality. Incorporating a gender equality perspective throughout planning and budget processes can deliver tangible development results in a sector or at municipal, sub-national or national levels of government. Since 2001, GRB initiatives have been supported by UN Women and OECD member countries' governmental development agencies. In light of 15 years of GRB implementation, this edition of Co-Praxis summarizes key terms, common methods, success factors or good practices and challenges based on a review of literature.

JGG EXPERIENCE RELATED TO GRB

Over the last five years JGG has been involved in consultancies related to the integration of a gender lens in public sector development projects in developing countries and countries in political or economic transition. After observing a disconnect between gender-based analysis in public policy development, law-making, public services and budget processes, JGG decided to review current GRB literature to understand the key elements of GRB. While there are a range of activities within what may be considered a GRB initiative, it is important to note that the UN, especially UN Women, has attempted to consolidate methodologies and approaches. Below, JGG summarizes the most commonly used terms, methods, success factors and challenges identified in GRB literature reviewed.

KEY DEFINITIONS

GRB aims to achieve two objectives. The first – 'gender analysis of budgets' – consists of analyzing the gender-differentiated impact of, and addressing gender gaps in, public policies concerned with revenue-raising and allocation of resources. The second objective of GRB – 'gender-sensitive budgeting' – is to actively promote changes in budgets to favour gender equality. GRB initiatives vary widely in response to the diverse range of needs and contexts, and may be promoted by government, civil society or international organizations.

GENDER-RESPONSIVE BUDGETING (GRB): "government planning, programming and budgeting processes that contribute to the advancement of gender equality and the fulfillment of women's rights. It entails identifying and reflecting needed interventions to address gender gaps in government policies, plans and budgets. GRB also aims to analyze and redress the gender-differentiated impact of revenue-raising policies as well as in the allocation of domestic resources and Official Development Assistance." (UN Women)

KEY DOCUMENTS REVIEWED

- Austrian Development Cooperation – Making Budgets Gender-Sensitive: A Checklist for Programme-Based Aid*
- Canadian International Development Agency, Gender Responsive Budgeting and Its Application to Planning in Kenya*
- E. Combaz, Impact of Gender-Responsive Budgeting, 2013*
- E. Combaz, Practical Guidance to Integrate Gender into Public Financial Management, 2014*
- The Commonwealth Secretariat, A Case Study of Gender Responsive Budgeting in India*
- Council of Europe, Gender Budgeting: Practical Implementation Handbook*
- European Parliament, Gender-Responsive Budgeting: Innovative Approaches to Budgeting*
- Indevelop, Rethinking PFM – How is GRB Helping PFM Reforms?*
- National Commission for the Promotion of Equality Malta, A study on GRB initiatives in Sweden, Switzerland, Italy, United Kingdom and France*
- UNIFEM, UNIFEM's Work in Support of Gender Responsive Budgeting*
- UN Women, Breaking New Frontiers for Gender Responsive Budgeting: The Kerala Model, 2011*
- UN Women, Implementation of the Gender Responsive Budgeting in Peace Building and Health Programmes in Nepal*

GENDER MAINSTREAMING: Mainstreaming is not an end in itself but a means to achieve the goal of gender equality. Mainstreaming involves ensuring that gender perspectives and attention to the goal of gender equality are central to all activities - policy development, advocacy, legislation, resource allocation, and planning, implementation and monitoring of programs.

COMMON GRB METHODS

GENDER SENSITIVE BUDGET APPRAISAL: Generally the first step in a GRB process is the analysis of the current state of selected public budgets in order to identify apparent and hidden implications for gender equality. The aim is to identify all gender issues in a budget and in the budget processes and assess if existing budget policies reinforce or reduce gender inequalities.

GENDER-DISAGGREGATED TAX REVENUE/INCIDENCE ANALYSIS: This method involves the analysis of gender-disaggregated income and consumer tax data in order to identify the amount of taxation that is paid by men and by women. This enables decision makers to understand the differential impact of taxes on men and women and also how to design tax benefit programs to promote equality.

GENDER-DISAGGREGATED ANALYSIS OF THE IMPACT OF THE BUDGET ON TIME USE: This method is used to examine the relationship between a public budget and the way time is used in households. The goal is to ensure that time spent by women in unpaid work is accounted for in policy analysis and the contribution of unpaid work to the economy is recognized. This is especially important in care services budgeting (National Commission, p. 28).

GENDER-DISAGGREGATED BENEFICIARY ASSESSMENT: Men and women who are the actual or potential beneficiaries identify and express their own needs and priorities through interviews and surveys. Beneficiary assessments can include quantitative material retrieved through survey data or collected through informal interviews of key local actors. For example, following a beneficiary assessment in Kerala, India, it was noted that gender-friendly infrastructure was needed to allow women to safely use washrooms and have access to affordable housing near their workplace (UN Women, 2011).

GENDER-DISAGGREGATED BENEFICIARY INCIDENCE ANALYSIS: This method compares expenditures in the programs contained in a budget to reveal any disproportionate distributions related to overall spending, or between programs, according to gender.

MONITORING AND EVALUATION OF A GENDER RESPONSIVE BUDGET: Ideally, gender responsive budgets are audited to assess the gender expenditure patterns and to measure the gender equality outcomes based on predetermined indicators.

SUCCESS FACTORS

MEDIUM-TERM EXPENDITURE FRAMEWORKS (MTEF): The use of an MTEF provides sufficient time to implement policy objectives through predefined policy expenditure areas and with realistic resources available on the medium term and moves away from the annual scope of most budgets. Defining gender equality

policies or policy objectives within an MTEF has been described as good practice for GRB. (European Parliament and Combaz, 2014).

DECENTRALIZATION: Implementing GRB at the municipal or sub-national level may yield tangible results that address the priorities of women in a particular context. Municipal level GRB may help women's organizations to identify appropriate targets for services delivered in communities and where there may be more opportunities for constituents to hold government actors accountable. Operating at local levels may also help strengthen women's representation by facilitating their direct participation in budget processes. UNIFEM efforts in Morocco, Philippines, and Uganda focused on increasing women's representation on local bodies and supporting their effective participation in budget processes (UNIFEM).

PARTICIPATION: Incorporating the perspectives of a wide range of stakeholders and beneficiaries at all stages of GRB has proven to be a successful strategy. A participatory budget process facilitates the inclusion of women's perspectives, challenges and needs, while developing public policies and programs. Good practice involves civil society, researchers and government officials deciding on issues, methods and implementation collaboratively.

INTEGRATING GRB IN PUBLIC ADMINISTRATION: GRB is most successful when it is positioned in the public administration framework of legislative development, fiscal policy, program design, budgeting and monitoring processes. Mainstreaming gender helps GRB succeed by facilitating its implementation in all types of public budgeting processes to all levels by incorporating a gender perspective at every stage of the policy process.

INSTITUTIONAL ENTRY POINTS: Identification of an appropriate entry point for GRB can determine its success. Some documents noted that successful entry points include: i) the national Ministry of Finance or Treasury because this public institution can set budget directives that require gender dimensions in all sectors, and ii) the national legislature that can pass law requiring GRB methods be undertaken. UNIFEM's projects in Latin America used Ministry of Finance and the National Legislature as entry points which led to national budgets that reflected gender equality principles and translated into funding allocations that reflected the priorities and needs of poor women (UNIFEM). CIDA's work in Kenya had poor outcomes, in part, because it used the Ministry of Gender, Culture, Sports and Social Services as an entry point rather than the Ministry of Finance. These specialized departments or ministries can provide important technical support for gender-based analysis but fiscal policies and directives need to be led by finance or treasury agencies.

COMMON CHALLENGES

CAPACITY: Limited capacity and resources (human and financial resources) have derailed many GRB projects. Capacity building (in technical gender-based analysis) for senior planners, budget professionals, and civil society organizations can help alleviate this limitation while creating a sustainable, long-term solution. Capacity building could also lead to advocacy on the issue and the eventual adoption of a GRB approach (CIDA p. 47).

SEX-DISAGGREGATED DATA: A lack of disaggregated data impedes identifying gaps in funding and equality. Sex-disaggregated data is crucial for the policy appraisal, benefit incidence analyses and audit phases of GRB but such statistical and census data is often not available.

COORDINATION AMONG ACTORS: It is critical that GRB is mainstreamed throughout every level in order for GRB policy at the national level to translate into results at the local level. Without coordination between these jurisdictions, the implementation of GRB becomes difficult. This was the case for CIDA in Kenya as they worked primarily at the local level. In the case of Brazil, the creation of a women's coordinator function to address women's demands and to promote the participation of women in politics proved to be a successful step (UNIFEM).

JGG REFLECTIONS

JGG colleagues with GRB and gender mainstreaming experience shared the following observations based on their experience:

- GRB initiatives are context specific and rarely incorporate all of the methods identified above.
- While Ministries of Finance, or their equivalent, are important institutions to lead GRB it is important to create a legal framework that sets out GRB policies and practices. This will ensure mandatory and consistent application of GRB in a country.
- Advocacy is important to gain political buy-in in any country, including OECD donor countries. For example, gender-based analysis has still not been institutionalized across the Canadian government, according to a recent Auditor General's report. Advocacy efforts can be framed in terms of commitments – domestic and international – and practical benefits.
- Technical skills-based training for senior planners and public finance officials is important and is best integrated in mandatory professional development programs for civil servants.
- GRB should be viewed as integral to fiscal policies and all public policy development, program design, program implementation and service delivery.

ADDITIONAL RESOURCES

[Auditor General of Canada, Implementing Gender-Based Analysis](#)

[Economic and Political Weekly, The Paradox of Gender Responsive Budgeting](#)

[UN Women Resolution 69/313](#)

[UN Women, Gender Responsive Budgeting in Vietnam, 2015](#)



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