

# Gender responsive budgeting

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Gender responsive budgeting (GRB) brings together two issues that are not commonly associated with one another: gender equality and public financial management. GRB argues that gender equality principles should be incorporated into all stages of the budget process.

GRB initiatives seek to improve the results of budgets in general, and gender equality and women's empowerment in particular. They focus on key economic and social matters that are often overlooked or obscured in conventional budget and policy analysis, and decision making (Sharp & Elson, 2012).

One of the goals of PFM reforms today is to improve service delivery, leading to effective resource allocation. This reflects the fact that the new PFM paradigm goes beyond accurate and efficient accounting. It also reflects the (new) role of Ministries of Finance (MFs) in leading the process of achieving social impact through fiscal policy. GRB is a tool for integrating social dimensions, based on gender relevance, into the planning and budgeting process. This integration means that MFs are also responsible for leading initiatives to measure the social impact of PFM development.

GRB not only goes hand-in-hand with PFM reforms, but it can strengthen the objectives of PFM reforms and help improve economic governance and financial management. In particular:

- *PFM systems should ensure operational efficiency, in the sense of achieving maximum value for money in the delivery of services.* This can only be done if funds are allocated to the real priorities of a society, which gender analysis of budget programmes can help reveal.
- *The PFM system should ensure that public resources are allocated to agreed strategic priorities, and achieving gender equality is a strategic priority of most countries.*



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- *Finally, the PFM system should be transparent, with information publicly accessible, and should involve democratic checks and balances to ensure accountability.* GRB advocates transparency and it provides a space for government to work with civil society to enhance development impact, democratic governance and transparency.

While a number of different approaches can be used when working on GRB initiatives, the main steps include:

- *Analysis of whether budget programmes are gender responsive (GRB analysis).* Such analysis can provide significant feedback to government and non-government actors on whether the programme is meeting the needs of different groups of women and men, and different social groups. GRB analysis is an important public financial management tool that helps determine how and to what extent state policy affects different groups of men and women, as service users and taxpayers. GRB analysis does not just examine the situation of men and women: it also uses other social categories, such as age, socio-economic background, location, educational level and others, if relevant and if data is available. It therefore provides important insights to inform decisions on financial issues and the effective use of public resources.
- *Making changes to programmes and budgets, based on the results of GRB analysis, to make them more gender responsive.*
- *Integrating GRB systematically in planning and budgeting processes* – examples include introducing gender-related strategic objectives into policies and budgets, establishing requirements for gender analysis of budget programmes, including gender indicators in budget requests, and providing statements of impact of budget funds on gender equality. This step involves institutionalising GRB to ensure that the different needs of social groups, men and women are continuously taken into account in the budget process.

GRB brings much-needed analytical tools to the new PFM paradigm, contributing to:

- Better data collection: the requirement for sex-disaggregated data and gender analysis of budget programmes can significantly contribute to the ongoing collection of data about budget programmes and their results.
- Improved indicators for budget programmes: GRB work usually contributes to better performance indicators and understanding of programme results, and by introducing gender indicators enables the monitoring of budget programmes' impact on men and women and different social groups.
- Improved efficiency, by ensuring expenditure benefits those who need it most (as assessed in gender budget analysis).
- Improved monitoring of the achievement of political goals, namely those ensuring gender equality.
- Improved budgetary decision-making processes, by engaging a wider range of society's interests and improving their capacity for budgeting and policymaking. Gender-sensitive budget circulars issued by the Ministry of Finance to agencies and departments are important for aligning budgetary decision-making with policies.

Ministries of Finance need to play a leading role if GRB is to be successfully introduced and institutionalised, but MFs often fail to understand GRB as 'their reform'. They tend to see pursuing gender equality as beyond their remit – as the role of gender mechanisms or NGOs. It has been

challenging to change this understanding and to help MFs embrace GRB as a tool that both enhances gender equality and improves the budget process.

PFM advisers need to understand and advocate the integration of GRB within PFM reforms. GRB is not a separate process from PFM reform: it can be perceived as a significant 'add-on' that provides better information and ensures better and more equitable budgeting.

When carrying out PFM reforms, the following can be done to support equitable budget processes and GRB:

- Including the requirement for sex-disaggregated data in all budget and reporting documents
- Preparing specific gender indicators to capture the implications of policies on relevant gender equality gaps and issues (such as care work, and the unpaid economy)
- Preparing strategic reports about objectives, policies and indicators to measure performance and results in gender equality. Initially it will be a challenge to include gender in performance reporting, but over the years a systematic build-up of experience and knowledge should lead to continuous improvements.
- Including women's organisations in particular, and civil society in general, in budget discussions and hearings.

## Readings

**Reading 1.** Budlender, D. & Hewitt, D. (2003). *Engendering budgets: A practitioner's guide to understanding and implementing gender-responsive budgets*. London: The Commonwealth Secretariat.

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**Reading 2.** Quinn, S. (2009). *Gender budgeting: Practical implementation*. Strasbourg: Council of Europe.

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**Reading 3.** Klatzer, E. (2008). *The integration of gender budgeting in performance-based budgeting*. Paper presented at the conference Public Budgeting Responsible to Gender Equality, June 9-10, 2008, Bilbao. [http://www.gender-budgets.org/index.php?option=com\\_joomdoc&task=document.download&path=resources/by-theme-issue/public-finance-management-system/the-integration-of-gender-budgeting-in-performance-based-budgeting&Itemid=566](http://www.gender-budgets.org/index.php?option=com_joomdoc&task=document.download&path=resources/by-theme-issue/public-finance-management-system/the-integration-of-gender-budgeting-in-performance-based-budgeting&Itemid=566)

**Reading 4.** Sharp, R. & Elson, D. (2012). *Improving budgets: A framework for assessing gender responsive budget initiatives*. Adelaide: University of South Australia

<http://www.unisa.edu.au/Documents/EASS/HRI/gender-budgets/sharp-elson-improving-budgets.pdf>

**Reading 5.** Frey, R. (2008). *Paradoxes of gender responsive budgeting*. Discussion paper for the First International Conference on GRB and Social Justice, The Nordic-Baltic Network on GRB.

<http://www.gender.de/cms-gender/wp-content/uploads/Paradoxes-of-Gender-Budgeting.pdf>

**Reading 6.** La Junta de Andalucía. (2015). Gender Impact Assessment Report on the 2014 Budget of the Autonomous Community of Andalusia, Executive Summary. Regional Ministry of Finance and Public Administration, Andalucía

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## Discussion questions

1. How is macroeconomic analysis related to gender equality issues? Why is it important to include gender and social perspectives in macroeconomic analysis? (Reading 1)
2. What is the link between performance-based budgeting and gender budgeting? What is the danger of gender-blind budget systems? (Reading 3)
3. What are the limitations of integrating a gender perspective into performance budgeting? (Reading 3)
4. Does GRB include only assessment of the impact of public expenditures? Or does it also include assessment of revenue raising policies and decisions (as the revenue side of the budget is central to decisions about what services government should provide and who should pay for them)? (Reading 4)
5. How can civil society be engaged in GRB work? What is the role of the Ministry of Finance in GRB? (Reading 1)
6. Can gender analysis be applied in the spheres in which there are no direct beneficiaries, such as capital investments or subsidies for organisations? (Reading 5)
7. Is the objective of GRB to achieve equal resource allocations to women and men (50%-50%), or should one look at the possibly different needs of men and women in the specific fields analysed? (Readings 4 and 5)