

Guidelines for Analyzing a Gender-Responsive Budget

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SYNOPSIS

Gender-responsive budgeting (GRB) is budgeting that integrates a gender perspective and tracks how budgets respond to gender equality and women's rights. This entails examining not only actual allocations and revenue-raising measures, but also budgeting systems and processes, and looking at the roles of the actors throughout the process.

A group of feminist economists across the world has introduced a set of tools for analyzing budgets from a gender perspective. These tools provide generic methodologies that can be applied jointly or individually to provide data informing policy and supporting civil-society demands for more equitable distribution of government resources and more effective adoption of women's rights.

This guide presents seven possible tools. The choice of tools depends ultimately on data availability, human expertise, and constraints of time and other resources such as access to computers. It also presents the prerequisites to implement and institutionalize GRB analysis, and the benefits of GRB analysis for governments, women, and citizens' groups.

The tools are worth sharing not only to raise awareness among African leaders in setting up such analysis for promoting gender equality but also to inform budget officers on existing tools for GRB analysis. African capacity-building institutions should support African countries in developing the required capacities for using these tools, and in monitoring such analysis in their governments to reinforce results-oriented management.

Introduction

Since the United Nations' 4th World Conference on Women in 1995 in Beijing, gender mainstreaming has become an internationally acknowledged strategy for promoting gender equality (Rubin and Bartle 2005). GRB aims to mainstream gender into public finance. The Beijing Platform for Action explicitly referred to the "integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men" (Schneider 2002: 4). Thus GRB is a type of budgeting that integrates a gender perspective and tracks how budgets respond to gender equality and women's rights. This entails examining not only the actual allocations and

revenue-raising measures, but also the budgeting systems and budgeting processes, and looking at the roles of the actors throughout the process. GRB further entails making available mechanisms, guidelines, data, and indicators that enable gender equality advocates to track progress and benefit incidence, and to show how supposedly gender-neutral budgets affect women (UNIFEM 2005).

A group of feminist economists across the world has introduced a set of tools for the analysis of budgets from a gender perspective. These economists based their tools on experiences of gender-sensitive budgets in Australia and South Africa. They opened the road to gender equality advocates and development practitioners to raise attention on limitations in economic policymaking models.

These tools provide generic methodologies that can be applied jointly or individually to provide data informing policy and supporting civil-society demands for more equitable distribution of government resources and more effective implementation of women's rights. The methodologies have been the main driving force for the increased momentum around GRB and have been used and adopted by gender equality advocates in examining governments budgets or advocating for more gender-responsive budgets (UNIFEM 2005).

GRB analysis could be considered an essential first step to reveal budgetary allocation patterns, as well as the effects of policies (and the associated budgets) on men and women and on gender equality. The dissemination of findings from such analyses to the wider public could initiate a process of awareness raising, likely increasing the probability that a gender perspective will be systematically integrated to allow ex-ante corrections in future interventions (Budlender et al. 2002).

Why GRB analysis is important

GRB analysis aims, first, to ensure that the budget formulation process includes the voices of women and men at all levels, and, second, to ensure that the content of the budget reflects gender equality goals in the ways that funds are allocated and revenue generated (Kovsted 2010). Then, it provides mechanisms to (Elson 2001):

- Increase transparency and accountability in the overall budget process by focusing on where spending actually goes and who benefits.
- Enhance the focus of government programs on disadvantaged groups, in particular women, by attempting to disaggregate the way in which public expenditures are distributed between men/women or different groups, combining expenditures with household survey information.
- Hold governments to account over international commitments to furthering gender equality by

attempting to examine the gender implications of national policies.

- Ensure that government budgets do not allocate resources in ways that perpetuate gender biases (such as cutting budgets that cover health care and education, drawing attention to how women have to substitute their unpaid work for such services).
- Enhance governments' potential to transform gender inequalities (for example by the allocation of funding that will help increase female mobility, or will create female-friendly facilities in institutions).
- More actively address concerns such as low levels of health care and their effects on both women and men, low rates of literacy, high levels of maternal mortality, and low levels of female political and economic participation.

Implementing and institutionalizing GRB analysis

Schneider (2002: 55–56) defined a set of actions that are necessary to implement and institutionalize GRB analysis:

- *Collection of gender-sensitive data:* Such data are fundamental for GRB. Without them, a meaningful analysis is much more difficult.
- *Sensitization of policymakers:* GRB is not only about budgeting but also about policymaking and planning. It is therefore important to raise awareness among policymakers of gender issues and provide them with skills to analyze and address the issues.
- *Sensitization of planning and budget officers in the Ministry of Finance and the budget departments of line ministries:* Officers who plan and draw up budgets must also be sensitized that the work they are doing may have a different impact on women and men. Sensitization must focus on a change in attitudes of people and on new ways of analyzing problems.

- *Training and capacity building:* Awareness raising and sensitization are not enough. The various stakeholders of GRB need different skills and capacities to make a difference in the lives of women, men, girls, and boys that can be strengthened by training.
- *Advocacy:* Experiences of different GRB initiatives have shown that advocacy is central to success and sustainability. The general objective of advocacy work is to influence decision makers.
- *Institutionalizing GRB—it should not be regarded as an add-on activity:* The standard budget guidelines such as the annual budget call circular and reporting forms should be changed in a way that includes gender aspects. GRB would then become part of the normal budgeting process.
- *Analysis of the gendered impact of existing revenues and expenditures:* Empirical studies have shown that the way a government raises revenues and its pattern of public expenditures often benefit women less than men or, even worse, affect women negatively. Usually this is not intended, but is a result of gender-blind macroeconomic policymaking. Gender-aware impact analysis of the budget may reveal the impacts of public finance on gender patterns.
- *An increased number of women in budget decision making:* Women and men often have different priorities and needs because of their different social roles and responsibilities. If more women are involved in budget decision making, the probability that women’s needs and priorities are addressed by public investments is likely to increase.

GRB analysis: Broad view of existing tools and their purposes

GRB analysis requires a set of procedures. This paper identified seven possible tools (figure 1), among many more. Some of the tools are used more intensively and frequently than others. The choice of tools depends ultimately on the availability of data, expertise of personnel, and constraints of time and

other resources, such as access to computers (Budlender et al. 1998).

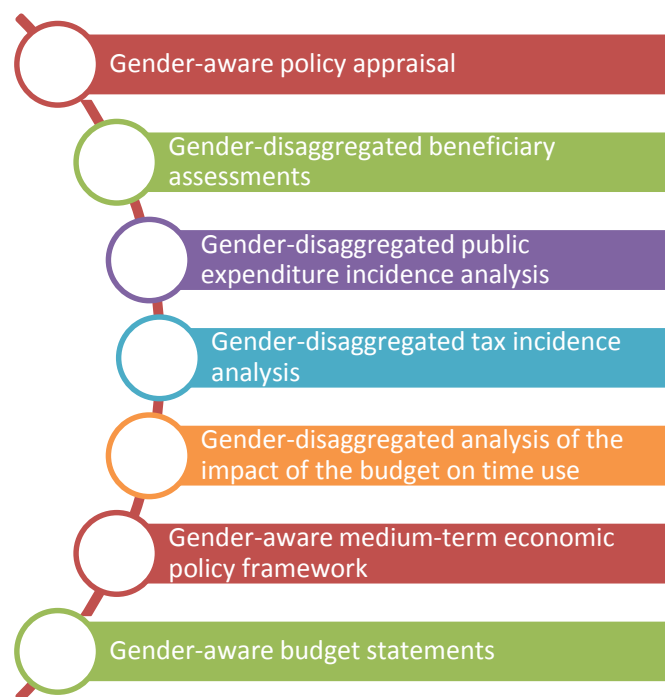


Figure 1: Overview of seven tools

Gender-aware policy appraisal

A gender-sensitive analysis of the budget begins with the assumption that budgets must follow policy. If they do, a gender-aware policy appraisal offers a means of identifying policy gaps and limitations, and the adequacy (or otherwise) of the allied resource allocations. Thus a gender-aware policy appraisal makes a direct and strong link between policy and resource allocation.

In contrast to some other tools, this analytical approach operates at a relatively aggregated level. It recognizes, for example, that it is difficult to determine which individuals or groups are directly affected by or benefit from government resource allocation. Government preventive health policies, for example, appear to have a diffuse effect. However, it is still possible and appropriate for good policy to analyze the possible gender impact of programs or strategies within the policy (such as the way in which a public health campaign targets the different health issues of men and women).

The techniques that might be used to develop this analysis incorporate: a checklist of questions for assessing the policy, including the gendered assumptions of the policy against the evidence; a discussion of events, activities, and associated budget allocations generated by the policy; and a check of the policy against its stated aims and performance objectives.

A weakness of this tool, which relates to its level of aggregation, is that the “nature and scale of the links in the causal chain cannot be predicted with accuracy” (Elson 1997b). This tool can, however, be used readily by analysts either inside or outside government.

Gender-disaggregated beneficiary assessments

This tool allows the voice of citizens to be heard. Potential and actual beneficiaries of a government program are asked, using a variety of techniques, their views on whether existing forms of public service delivery meet their needs as they perceive them. These responses are analyzed to assess the extent to which a government’s current budget meets the priorities of women and men. In essence, participants in beneficiary studies are “asked how, if they were the Finance Minister, they would slice the national budgetary pie” (Elson 1997a).

Data for disaggregated beneficiary assessments can be collected through quantitative surveys (opinion polls and attitude surveys) and qualitative processes (focus groups, interviews, and participant observation). Each technique has particular strengths and limitations. The assessments can be initiated by various agencies within government or by groups in civil society (Elson 1997c).

Gender-disaggregated public expenditure incidence analysis

This tool can be used to provide an assessment of the distribution of government expenditure of a given program between men and women, boys and girls. It can be used to compare expenditure on public schools in different localities with the number of boys and girls enrolled. It can also compare

expenditures in different areas with the levels of gender-specific needs revealed in surveys.

It requires considerable quantitative data to estimate both the unit cost of providing a particular government service and the use of public expenditure by households or individuals disaggregated by gender. Data must usually be obtained from government agencies. Data to estimate program use can often be derived from a variety of sources, including household surveys.

Gender-disaggregated tax incidence analysis

This technique examines the taxation component of revenue. It looks at direct and indirect taxes and calculates how much is paid by different individuals or households. It requires data on income and expenditure patterns, which can typically be obtained from household surveys and from revenue collection agencies. One limitation is that it usually assumes equal sharing of income within households, whereas many studies (such as Hartzenberg 1996; HM Treasury 1998) have shown this does not often occur.

Gender-disaggregated analysis of the impact of the budget on time use

This is a method for analyzing the relationships between the national budget and the way time is used in households. It examines the extent to which budgets rely on unpaid work, such as caring for young people, the aged, and the ill, collecting fuel and water, cooking, cleaning, and so on. The analysis is dependent on having time-use studies, which have rarely been conducted at national level in developing countries, but are sometimes available in the form of case studies. A national time-use study would need to be done by the national statistical agency, but the subsequent analysis can be conducted both inside and outside government (Momsen 1991).

Gender-aware medium-term economic policy framework

This tool incorporates gender into the economic models on which medium-term economic frameworks are based, with the aim of affecting

future budgets. Some of the ways in which gender can be integrated into models are by (Cagatay et al. 1995):

- ✓ Disaggregating variables where gender is applicable.
- ✓ Incorporating both national income accounts and household income accounts reflecting unpaid work.
- ✓ Changing underlying assumptions about the social and institutional setup in society, as well as about how the economy works.

Medium-term economic modeling is done at two levels: general and detailed. At the more general level, there is modeling of the total economy, which involves variables such as growth rates, budget deficits, inflation, interest rates, and employment levels. At the more detailed level, and probably, more immediately relevant for gender-sensitive budget purposes, there are models which look at multiyear budgetary allocations within the overall expenditure projected by the general model. For instance, in education, the modeling would be based on the projected number of pupils and the pupil/teacher ratios. In health, it would be based on the projected number of patients to be treated by the public health system and the average number of visits per patient. These variables can be subjected to a gender analysis. The analysis, however, requires relatively high level modeling skills and access to detailed economic data.

Gender-aware budget statement

An accountability report by government in relation to its gender equity objectives (Esim 2002), this is a statement (or report) from each government portfolio on its audit of policies, programs, and related budgets. In developing such a statement, the tools or methods discussed above are used.

Benefits of GRB analysis

GRB analysis has many benefits for governments, women, and citizens' groups (Budlender et al. 2002).

For governments, it can:

- Improve efficiency and impact by ensuring that expenditures benefit those who need them most.
- Report on progress with the government's commitment to democracy, equitable economic development, and women's rights and equality.
- Improve transparency and accountability, and help implement policies effectively.
- Track budgets and so reduce corruption.
- Provide a space for government to work with civil society to enhance development impact, democratic governance, and transparency.
- Report on government progress on compliance with national and international gender-related commitments, recommendations, and action plans.

For women and citizens' groups, it can:

- Strengthen advocacy and monitoring initiatives by citizens.
- Provide information to challenge discrimination, inefficiency, and corruption, and propose feasible policy alternatives.
- Recognize the ways in which women contribute to society and the economy with their unpaid labor in bearing, rearing, and caring for citizens.
- Provide a way of holding public representatives accountable for their performance.
- Recognize the needs of the poorest and the powerless.

Concluding remarks and recommendations

Budgets are among the most important policy tools available to a government. On the one hand they influence the overall level of income and employment of a country, and on the other they reflect its political priorities. GRB is one of the best ways to promote gender equality in African countries, enabling us to identify the differences between women and men in their activities, conditions, needs, access, and control over resources, as well as their access to development benefits and decision-making powers. For that purpose, it requires a set of tools, as discussed.

Two recommendations are important:

- African leaders should set up policies that enable the mainstreaming of gender work in public finance.
- African capacity-building institutions should support African countries in developing the required capacities for applying these tools, including monitoring such analysis in governments to reinforce results-oriented management.

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Acknowledgments

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