

# **A GUIDE TO GENDER-RESPONSIVE BUDGETING**

## **WHAT IS GENDER-RESPONSIVE BUDGETING?**

A gender-responsive budget is a budget that works for everyone – women men and, girls and boys – by ensuring gender-equitable distribution of resources and by contributing to equal opportunities for all.<sup>1</sup> Gender-responsive budgeting (GRB) is essential both for gender justice and for fiscal justice. It involves analysing government budgets for their effect on different genders and the norms and roles associated with them, and the relationship between genders. It also involves actually transforming these budgets to ensure that gender equality commitments are realised. This means thinking about impacts on people, including women and men, girls and boys, of:

- How money is raised (for example through direct or indirect taxes, fees, fines and levies on imports) and how revenues are lost (for example through tax havens, tax dodging and unproductive incentives);
- How money is spent (including spending on public services, social welfare programmes or infrastructure such as roads);
- Whether spending is sufficient to meet the practical and strategic needs of men, women, girls and boys, while at the same time contributing to closing the gender gap;
- How decisions on raising and spending money affect unpaid care work and subsistence work, and the distribution of these between genders; and
- Whether spending in practice matches budget plans.

Gender-responsive budget initiatives are not ‘budgets for women’, although they can examine spending on services specifically aimed at women to see if they are sufficient to meet women’s needs. Nor does GRB mean dividing government expenditure 50:50 between women and men. Instead, they look at

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<sup>1</sup> Although we refer to men, women, girls and boys here, gender also relates to gender minorities, intersections with dimensions such as age, class, religion, ability and sexual orientation, and importantly, how these dimensions combine to affect relative power, norms and roles that are attributed by society.

the budget from a gender perspective to analyse how it will meet and respond to the different needs of everyone, including women and men, girls and boys. They can also involve assessment of the intersection of women and men, girls and boys with other dimensions (for example by age, class or religion).

GRB can take many forms. It can be carried out by governments at a local or national level. It can be organized by elected officials or civil servants. It can look at the whole budget or just focus on a few sections. Parliamentarians and civil society organizations can play an important role in putting pressure on government to carry out gender-responsive budgeting, by asking the right questions, or by carrying out their own analysis.

## **WHY IS GENDER-RESPONSIVE BUDGETING NEEDED?**

Women, men, girls and boys often have very different practical and strategic needs and priorities. Women remain under-represented in public life, which means that government policy, including economic policy may not take their needs and priorities into account. These differences mean that policies which appear neutral on the surface may have unintended consequences, including increasing gender inequality. For example, entitlements to state benefits and pensions are often tied to full-time paid employment over a lifetime. Women who work in the informal economy, or who do not work full-time all their lives because they are caring for children, parents or other family members may not qualify for these benefits.

At the same time, most governments base their budgets on those sections of the economy on which data are gathered – the formal, paid labour market and those areas which contribute to GDP. When policy makers come to make policy, they look at these figures and may ignore other relevant factors because the data are missing. However, estimates of the unpaid economy show that it is worth at least as much if not more as the paid economy. But unpaid caring, cleaning, child rearing and domestic food production are all unmeasured and may therefore not be considered when policy is made.

## **WHAT DOES GENDER-RESPONSIVE BUDGETING INVOLVE?**

GRB can involve many different actions by government, civil society or international NGOs. The diagram below shows a typical budget cycle (**inner circle, in green**) and the actions that different actors can take to promote GRB at different stages of this cycle. It is intended to help groups developing GRB strategies to think through the actions to take at each stage of the government budget process. This is a simplified version of the possible actions that can be taken at every stage in the budget.

- The **middle circle** (in purple) shows the actions that government should take to ensure a gender-responsive budget at each stage of the budgeting process.
- The **outer circle** (in orange) shows the actions that civil Society organizations can take to promote gender-responsive budgeting.
- The **three separate circles** (in grey) list the actions that government, civil society organizations and International NGOs should take throughout the budget cycle, such as training and capacity building.

# GRB ACTIONS AT DIFFERENT STAGES OF THE BUDGET CYCLE

## FIRST INNER CIRCLE

Budget cycle

## SECOND CENTRE CIRCLE

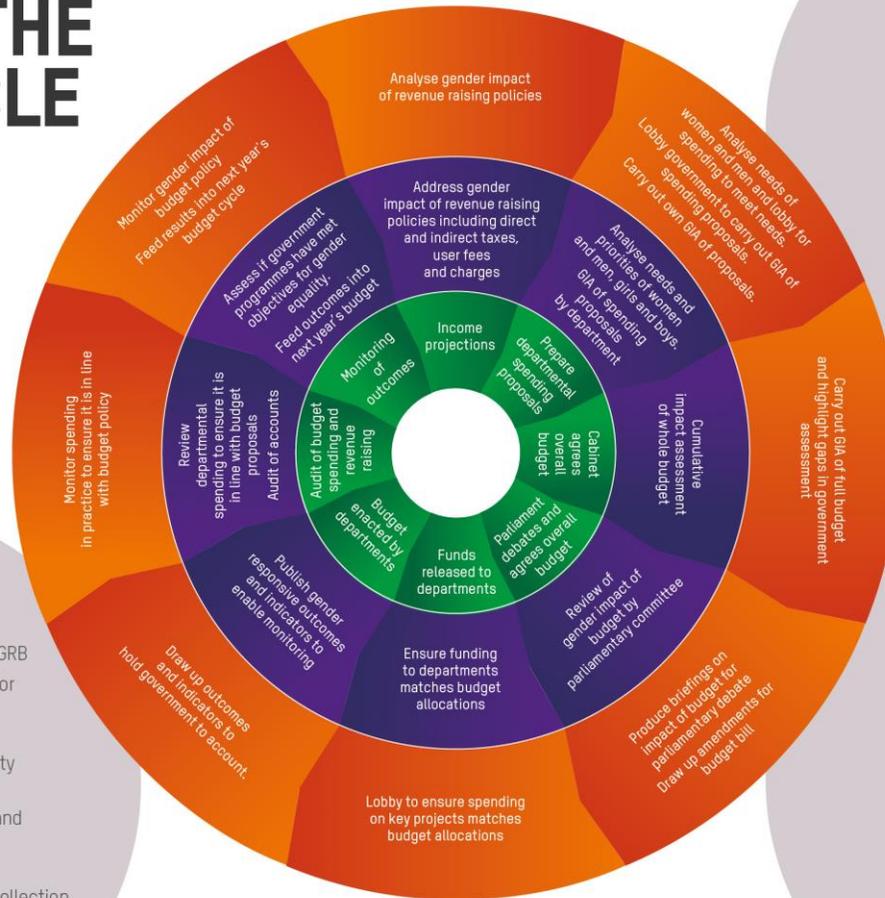
Government Action cycle

## THIRD OUTER CIRCLE

Civil Society Action cycle

## GIA:

Gender Impact Analysis



### Throughout the cycle International NGOs should:

- Share international best practice on GRB
- Work at regional/international level for GRB approach to be adopted by key regional and international bodies
- Build capacity of domestic civil society to engage in GRB projects
- Build capacity of Ministers, officials and parliamentarians to understand and deliver GRB policies
- Provide technical assistance in the collection of gender disaggregated statistics
- Provide financial support for GRB projects

### Throughout the cycle Civil society should:

- Demonstrate need for GRB through research
- Lobby Government to implement GRB
- Build capacity of women and smaller civil society organisations to engage with budget, carry out gender analysis of government and hold government to account
- Build the capacity of parliamentarians on GRB
- Build alliances in support of GRB
- Budget enacted by departments

### Throughout the cycle Government should:

- Ensure those responsible for budget have capacity to implement GRB
- Collect and publish gender disaggregated statistics
- Collect and publish data on unpaid work
- Build institutional mechanisms and ensure resources are available to support civil society to engage in dialogue with government



Note: This budget diagram is based on a 'typical' budget cycle of country 'x', but the budget cycles in all countries will be different. Some countries may work on a three- or five-year plan, which may be amended every year. Local or regional government will have different levels of power to raise taxes and decide spending priorities in different countries.

## **QUESTIONS TO CONSIDER**

GRB involves thinking about the gender impact at all stages of the budget process, in order for gender to be reflected in budget decisions. Civil society organizations may try to influence government to carry out gender analysis, or carry it out themselves in order to demonstrate the need for government to consider these questions. The resulting information can be used to influence political decisions about how to collect and allocate resources.

The first three questions relate to the monitoring stage of the budget cycle.

- Look at the policies of different departments to analyse how they increase or decrease inequalities between women and men and other genders. In South Africa, for example, an analysis of the land reform programme showed that women were losing out because legislation and customary law deprived them of the right to own property. The technical term for this is gender aware policy appraisal.
- Ask people who use services whether the services meet their priorities. Even policies which appear gender sensitive may not actually be what the people affected want or need. For example, research into anti-poverty programmes in Mexico showed that one health, education and nutrition programme relied heavily on the unpaid work of local women. These women felt strongly that the benefits of the programme were not worth the investment in time that they had to make, considering their other responsibilities. This is known as gender-disaggregated beneficiary assessment.
- Compare what the government spends on a programme with information from asking people in households about how it is actually distributed between men and women. In Ghana, for example, research showed that spending on education programmes benefited women and girls less than men and boys, but that spending on health benefited poor women as much as poor men. The technical term for this is gender-disaggregated public expenditure incidence.

The second set of questions relate to how revenues are generated, within the budget.

- Look at total revenue collection and who (based on gender and whether corporates or individuals) is contributing, as well as how regressive and unfair the overall tax system, as this will be even more unfair for women. Where data is available, examine how much tax is paid by men and women and others. The tool for this kind of analysis is called gender-disaggregated tax incidence analysis. It can look at the whole tax system or parts of it, including impacts that tax changes have on reinforcing or shifting gender roles.
- Look at the overall structure of the tax system. Often direct taxes such as income tax are paid predominantly by men, who tend to earn more and are more likely to be employed in the formal economy. When revenues collection depends less on direct income tax and more on consumption or sales taxes it may have a significant impact on women who are more likely to be responsible for the family budget, although exemptions on consumption foodstuffs and basic services can help mitigate these impacts. In the UK, women's activists campaigned for years against the Value Added Tax on sanitary products, pointing out that shaving products, used by men, were exempt whereas sanitary products used by women were

taxed. Consider also looking at user fees, which are not a tax, but are a form of revenue for government. User fees in health and education can have a negative impact on poor women in particular.

- Look at how much revenue is lost because of tax dodging (by corporates and wealthy individuals) and unproductive tax incentives that undermine the state's capacity to invest in social policies to reduce poverty and inequality for men and women, girls and boys.

The last two questions relate to overall analysis of budget proposals.

- Look at whether the budget (revenue and spending) takes into account the way in which time is actually spent by men and women and others in households – which means that unpaid work gets included. For example, research in Ecuador showed that structural adjustment policies increased women's unpaid work because they had to spend more time shopping for cheaper items and in food preparation. In addition, where women had to spend more time earning money, their childcare and domestic duties were taken up by girls within the family, who then had less time for school work. This is called gender-disaggregated analysis of the impact of the budget on time use.
- Try to ensure that government economic planning documents and the models they are based on include a gender analysis, and that the budget statement is gender-sensitive. These are called gender-aware medium-term economic policy framework and gender-aware budget statement.

## **MAKING GENDER-RESPONSIVE BUDGETING WORK IN PRACTICE**

Different actors including government, civil society, academia and NGOs, can get involved in GRB. Whoever is involved, GRB works best where:

- There is a strategy for translating gender analysis into policy change;
- Actions are adapted to political and economic context;
- There is political commitment and leadership at the highest level of government to making budgets work for gender justice;
- There are champions and allies within parliament and at every level among public servants;
- Initiatives involve civil society, including women's rights organizations;
- Key players, including Ministers, officials, parliamentarians and civil society have sufficient awareness and capacity to deliver GRB;
- Organizations working on GRB are seen as credible by decision makers;
- Gender-disaggregated statistics and other data are available.

## **LEARNING FROM EXPERIENCE**

**Oxfam in Ghana** focuses on making the budget process smallholder friendly, including women smallholders. Since 2014, this has involved a GRB approach. Oxfam works with partners to carry out a needs assessment in advance of the budget which is fed into the budgeting process through meetings with ministries for agriculture and finance. Once the budget is published, it is analysed rapidly to feed into media and parliamentary discussion. After the budget has been approved, CSOs supported by Oxfam monitor expenditure in practice and collect evidence to feed into the following year's input into the public budgeting process. Oxfam and partners are seen by the government as adding value through its monitoring work and through facilitating meetings where the government can present its priorities and plans and citizens can respond. It has also provided training to domestic partners and women parliamentarians on GRB.

**In Bolivia**, the process of gender-sensitive fiscal justice started in the late 1980s under UNIFEM leadership. Over a period of more than twenty years, women's organizations have built a network and worked together collectively, while implementing strategies based on different sets of goals, methodologies, political leadership, alliances, prioritized topics, and outcomes. Oxfam joined the process ten years ago giving financial and technical support to local women's organizations in this work.

GRB efforts in Bolivia initially focussed on spending analysis and influencing policies and legislation at the local level. Alliances within the women's movement, between women's organizations and the state were central to ensure influence and to promote sustainable changes. The country's socio-political context was a determinant factor in this work, while evidence generation over two decades contributed to strengthening arguments in favour of a gender-sensitive fiscal justice and empowering and giving credibility to women's organizations. Alliances were also fundamental, engaging multiple actors (public and private) and policy makers.

In June 2017, **Oxfam in Vietnam** and partners embarked on a process to strengthen their work around gender-responsive budgeting. Vietnamese women confront challenges fuelled by inequality, discrimination, and lack of economic and political opportunities. Despite Vietnam's strong track record of promoting gender equality and women's empowerment in its legal framework, there are still large gaps in putting these laws and policies into practice. Women are facing different gender inequality issues such as low representation in politics and leadership, the gender wage gap, unpaid care work, and gender-based violence. Civil society in Vietnam is experiencing a robust development in recent years.

Civil society groups in Vietnam have a growing track record on gender advocacy, such as influencing laws on gender equality and domestic violence, and writing a shadow CEDAW report from civil society perspectives. However, Vietnamese CSOs had not previously engaged in budget transparency issues. Therefore, Oxfam in Vietnam and partners, with expertise from the UK Women's Budget Group, co-organized a training workshop for CSOs' representatives in Vietnam to build a stronger understanding of gender-responsive budgeting and its potential, and to learn how to apply gender budgeting tools in practice. Since then, Oxfam in Vietnam and partners have started applying the GRB tools to monitor state budget expenditures, particularly in the health sector, and push for greater accountability.



GRB training in Vietnam for youth and representatives of disadvantaged groups, including ethnic minorities and people with disabilities.

Photo: CEPEW

## TOOLS AND RESOURCES

For more information on GRB see the Power-Point presentation produced by the UK Women's Budget Group for Oxfam: <http://policy-practice.oxfam.org.uk/publications/rough-guide-to-gender-responsive-budgeting-620429>

For an example of Oxfam's GRB work in practice, see *A Case for Gender-Responsive Budgeting in Myanmar*: <http://policy-practice.oxfam.org.uk/publications/a-case-for-gender-responsive-budgeting-in-myanmar-603484>

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UN Women have produced a large number of resources on GRB which are available here: <http://www.unwomen.org/en/search-results?keywords=gender%20responsive%20budgeting>

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This guide was drafted by Mary-Ann Stephenson of the UK Women's Budget Group, an independent not for profit organisation that is focused on scrutinizing the UK budget in particular. The final version also reflects comments from a number of Oxfam staff.

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